

Online Appendix. Free Responses to Conference Survey

Participant 1

Role(s): Attendee, Author (Proposal Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

The stakes of the proposal process motivated a greater degree of front-end collaboration for the author team. The public nature made us more comfortable presenting a widely-attended proposal workshop. Finally, the proposal submission process provided valuable referee feedback. Collectively, this created a very tight theoretical design. In short, the challenges motivated idealized behavior.

What challenges did you face in writing the final Registered Report that you don't face in writing a traditional manuscript?

A greater degree of struggle to concisely communicate our final study.

What would have made your experience as an author easier, or would have resulted in a better final report?

I wish we would have pilot-tested everything but the main theory. In our effort to follow the registered report process, I now believe we were overly conservative.

What advice would you give to those submitting proposals in the future?

Begin early with people you like and enjoy many, regularly-scheduled conversations.

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

Ideas seem bigger and better articulated, but the results were less conclusively.

What are your main takeaways from the conference?

I am inclined to place greater importance on studies that employ fundamentally different designs to replicate previous publications.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Create an honor code and whistle-blower hotline to discourage authors from proposing research that is similar to already executed null-result studies.

Participant 2

Role(s): Attendee, Author (Proposal Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

I believe the primary challenge was to not only think about, but to actually write down all of the possible outcomes of our data collection efforts and the follow-up analyses we would want to conduct under each possibility. However, in being forced to write things down, we ended up considering even more possibilities and analyses that we may not have otherwise, ex ante, which I believe was a huge benefit as we refined our research instrument prior to collecting data.

What challenges did you face in writing the final Registered Report that you don't face in writing a traditional manuscript?

In traditional manuscripts, telling the most fluent and convincing story seems to sometimes require dropping original or adding new analyses and to sometimes require re-writing the motivation or refining the hypothesis development. In writing the final registered report, we were limited in our ability to make adjustments. I don't necessarily see this as a bad thing... but it was certainly a challenge, especially because (1) my goal with the registered report is the same as my goal with any other paper--i.e., to write the best paper possible--and (2) there were things that were brought up at the conference that could help us achieve that goal.

What would have made your experience as an author easier, or would have resulted in a better final report?

I think all conference participants, seeing only a registered report, fall victim to hindsight bias when trying to assess the quality of the proposal and to contribute to the discussion (whether they want to admit it or not). This limitation of conference participants made it very difficult to present the post-data registered report. I think it would have been a more enjoyable experience and I think the final report would have benefited more from the conference if it had taken place during the proposal phase (i.e., prior to us collecting data).

What advice would you give to those submitting proposals in the future?

- (1) State a prediction for any planned analysis so as not to enter into any grey area ex post.
- (2) Have as many people read the proposal as possible prior to collecting data. Because it is not always easy to find people to read papers for us (and even more difficult to find people to read proposals), perhaps having people read proposals that have already been accepted (and therefore, have already cleared the "this is important" bar) would be the best strategy.
- (3) Absolutely make sure that you will be comfortable stating conclusions from null findings, because null findings are a distinct possibility!

What advice would you give to reviewers and editors managing the process for registered reports?

As an outside observer, it seemed like the editors and reviewers may have felt more responsible for the way the registered reports turned out, ex post, than they might feel for the way a traditional manuscript turns out. Because of this observation, I think my advice would be to think about accepted proposals even more carefully than they would a traditional manuscript... this advice obviously runs into the issue of a ceiling effect, since many editors/reviewers already put in as much thought as they can, and is obviously limited by the fact that the benefits are felt by the authors, not the editors/reviewers...

perhaps there is a way to reward good reviewers more in the registered report publication process than in the traditional manuscript publication process?

I can say with certainty that our registered report was much improved by the review process.

What are your main takeaways from the conference?

(1) That accounting academics are not as open-minded to the registered report process as I had hoped they would be

(2) That readers, not for lack of trying, simply cannot ignore the benefit of hindsight

(3) That the bias for positive findings is so strong, that some people truly believe we "learned nothing" from the six papers that were presented at the conference

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

I believe the a registered report path to publication would be a phenomenal step forward for the Journal of Accounting Research. I think the path would be even more successful if it was decoupled from the conference, as then there is no time pressure to get proposals approved, and no specific number of proposals that need to be approved by a pre-specified date. This decoupling should allow for only the best proposals to be guaranteed publication, ex ante.

Participant 3

Role(s): Attendee, Author (Proposal Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

We were not sure how detailed the proposal ought to be and what criteria would be used to accept or reject proposals.

What challenges did you face in writing the final Registered Report that you don't face in writing a traditional manuscript?

We were not sure whether we could go beyond what was in our proposal. As we executed on our proposal, we learnt things. We would have liked to make mid course corrections to our research design but we were hemmed in by our proposal.

What would have made your experience as an author easier, or would have resulted in a better final report?

Having the opportunity to go back to the editors and reviewers to revise the proposal based on what we have learned.

What advice would you give to those submitting proposals in the future?

In spite of my comments above, I feel this is the cleanest and most honest set of papers I have seen. While the conclusions from the papers could be modest, I have less doubts on whether the conclusions are indeed true. I would encourage authors to embrace the spirit of registered reports to not torture the data.

What advice would you give to reviewers and editors managing the process for registered reports?

I wish the editors would encourage registered reports to re-examine some traditional or accepted insights from prior literature. Once proposals are accepted, authors should have the opportunity to petition once more for revisions to the proposal. Everything including the original proposal, the revision petition, reviewers/editors decision on the review petition etc should be disclosed in an online supplement.

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

I have more confidence and faith in the findings of registered reports.

What are your main takeaways from the conference?

As a field, we have to keep doing registered reports to get better at it.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

JAR needs to commit to doing this once a year, with or without a conference, for several years to institutionalize this approach.

Participant 4

Role(s): Attendee, Author (Proposal Accepted)

Participant 5

Role(s): Attendee,Reviewer,Author (Proposal Accepted)

Participant 6

Role(s): Attendee, Reviewer, Author (Proposal Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

Making decisions without information (e.g., trying to anticipate what the data would look, thinking about possible results and alternative tests in response to various possible outcomes, etc.). Also, there was a lack of feedback from workshops and conferences relative to the traditional iterative process.

What challenges did you face in writing the final Registered Report that you don't face in writing a traditional manuscript?

Feeling constrained by past plans and committed to the proposal.

What would have made your experience as an author easier, or would have resulted in a better final report?

More flexibility in the process and more insights about expectations along the way.

What advice would you give to those submitting proposals in the future?

It takes more time up front but was more satisfying given the commitment to the scientific method and publishing the full array of results (not just the significant ones).

What advice would you give to reviewers and editors managing the process for registered reports?

There was the potential for a great deal of effort expended on their parts relative to a traditional study. Be prepared for this (and, perhaps consider greater rewards for referees that invest).

How would you compare your experience reviewing a Registered Report proposal to reviewing a typical manuscript?

My experience was only slightly different as the study did not appear to meet the objectives for the registered report. I can see where, had it been more appropriate and had it gone through the process, it would have taken a substantial investment on my part.

What would have made writing your review easier and/or more effective?

Being an expert and up to date on the topic would help greatly given the fact that you are helping set a "contract" for the authors to fulfill. Without knowledge on the area, it is difficult to do this effectively. I'm not sure how to reduce the investment required by a "good" referee. They are essentially required to become an author and think through the design and potential outcomes and responses without much reward (other than the thanks of the editor and anonymous thanks from the authors).

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

Too long. Too many seemingly minor tangents. It was a lot of reading for the amount learned relative to a traditional paper. The trade-off being that it was much more balanced and not systematically filtered to only include significant results.

What are your main takeaways from the conference?

The bias against non-results is much greater than I anticipated (most of the predictions were not upheld relative to most studies that only have significant results).

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Add flexibility in the final draft to pull out anticipated discussion and tests that, in hindsight, turned out to be less important/interesting. Use an online appendix heavily.

Participant 7

Role(s): Author (Proposal Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

You really have to think through all the steps ahead of time. I always think hard about how I design an experiment, but for this process I really had to look ahead to how I was going to analyze the data. This created some feedback loops into more careful design of the experiment.

What challenges did you face in writing the final Registered Report that you don't face in writing a traditional manuscript?

Results do not always turn out like you expect. It is hard to anticipate what you will find and plan ahead of time. The registered report forces you to consider what you might find and plan some contingencies for analysis.

What would have made your experience as an author easier, or would have resulted in a better final report?

I liked the process for the most part. It would have been nice to have a little more room to change things after being accepted. There were a few minor parameter changes we were contemplating just to clean the design up, and we were not sure they could be done given the paper had been accepted as part of the conference. Overall, it was pretty minor but would have been nice.

What advice would you give to those submitting proposals in the future?

I would advise them to do it. It was a great experience. I really forces you to think more rigorously than you do normally. Planning out the whole process from proposal to analysis is really helpful in producing a high quality paper. Some people might say they always do so, but I doubt it.

What advice would you give to reviewers and editors managing the process for registered reports?

I would allow modest changes to the proposal. Maybe something like a quick list of things you changed after the proposal was accepted, and an argument for why it does not impact the substance of the proposal. The risk to such an approach is that the editors and reviewers might not consider the changes minor, but that is a bit up to the authors to defend, and accept some risk.

Participant 8

Role(s): Author (Proposal Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

My coauthors and I spent considerably more time planning our study, and considering contingency tests, than we typically would for a paper developed via more traditional means.

What challenges did you face in writing the final Registered Report that you don't face in writing a traditional manuscript?

The biggest challenge was staying true to the registered report process (and not deviating from what we said we would do) after seeing our results. Even if one clearly highlights what was "planned" and what was "unplanned," it is still difficult to summarize results and discuss what we learned when mixing the two.

What would have made your experience as an author easier, or would have resulted in a better final report?

I actually think the process played out the way it was supposed to, and that our final product remains true to the registered report process, while conducting a limited number of additional tests. It made a big difference that our editor and reviewers stayed true to the process as well.

What advice would you give to those submitting proposals in the future?

Estimate how much time you think you need to spend to develop a registered report, and then double it. It is critical that everything possible be done up front to make writing up the final report easier regardless of outcomes.

What advice would you give to reviewers and editors managing the process for registered reports?

Stay true to the process...even when you really, really want to tell the authors to go back and run additional tests or add new theory.

Participant 9

Role(s): Author (Proposal Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

The initial proposal requirements were significantly more extensive than that done for a normal project prior to the collection of data. While in a lot of ways this was helpful, it also required a substantial time commitment before knowing (A) whether the project would be accepted and (B) whether the project would result in any meaningful results.

What challenges did you face in writing the final Registered Report that you don't face in writing a traditional manuscript?

The registered report process encouraged extensive collection of data and documentation of data generating processes. One downside of this was that the end manuscript was quite lengthy compared to a normal manuscript and throughout the process it was unclear how much editing was allowed after the initial acceptance.

What would have made your experience as an author easier, or would have resulted in a better final report?

More clarity about the editing of the text would have been useful. Also, more input on the proposal (between being accepted and collecting/analyzing data) would have been extremely helpful. Along the way of completing the project, it became less clear whether certain decisions that were made in the proposal were the "right" decisions. Earlier feedback, when there was still time to make minor changes, could have alleviated some of these concerns.

What advice would you give to those submitting proposals in the future?

Put in the time initially to make a good proposal and solicit feedback from everybody possible.

What advice would you give to reviewers and editors managing the process for registered reports?

More feedback on the proposals would have been useful. Adding a second reviewer to registered report proposals may aid in providing worthwhile ex ante feedback.

Participant 10

Role(s): Author (Proposal Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

It felt as though the project had to be extraordinarily ambitious. Which, once accepted, meant a lot of work to do.

Because the initial proposal is a contract any changes that were made to the paper, even though they were small errors, were in the public domain as they needed to be described in some detail in the appendix of the paper.

What challenges did you face in writing the final Registered Report that you don't face in writing a traditional manuscript?

Unfamiliarity with the process for publication of the eventual manuscript and a lack of understanding (or an agreement with the Journal) about what would happen once the proposal was accepted and the results were provided.

What would have made your experience as an author easier, or would have resulted in a better final report?

Probably another round (and maybe the conference) on the paper before it was accepted and then little to no changes to the paper once the results were provided.

What advice would you give to those submitting proposals in the future?

Be realistic as to what you can reasonably do within one paper. Consider carefully the costs and benefits of the process here relative to the normal publication process.

What advice would you give to reviewers and editors managing the process for registered reports?

Spend a lot more time on the proposals, getting them to where they need to be for completion, and then provide limited feedback (e.g., proposed additional analyses) when the results from the initial proposal are presented.

Participant 11

Role(s): Author (Proposal Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

We were encouraged to be very ambitious, which I think led us to over-promise. We ended up over-promising in the final Report as well, even after the reviewer and editor whittled us down from an initially gargantuan proposal.

What challenges did you face in writing the final Registered Report that you don't face in writing a traditional manuscript?

Writing and planning everything in advance of observing the data in a systematic way was very challenging, especially given that we were encouraged to break new ground. In addition, our paper required a great deal of technical knowledge, so the high standard of documenting every aspect of our procedure for future replication was very onerous (although I would agree that it is valuable). As a result, we spent considerably more time prior to data analysis than we usually would.

What would have made your experience as an author easier, or would have resulted in a better final report?

A lower contribution requirement could be decoupled from the Registered Report process: a paper should have a significant contribution, but shouldn't have to contribute more than a normal paper submission.

What advice would you give to those submitting proposals in the future?

This process allowed us to write a paper that we otherwise would not have done, so I would encourage others to take full advantage of the process if it is available in the future. That being said, they should be cognizant of what they commit to doing, as reviewers and editors are likely to add to that as the paper progresses.

What advice would you give to reviewers and editors managing the process for registered reports?

We were very happy with both our review and editorial processes. However, I would encourage both editors and reviewers to be mindful that the purpose of a registered report is to pre-commit to analyses that do not have to bear fruit in order to be considered publishable. As a result, the focus upon observing the completed report should not be how to go back to the well to find more results. Future papers will have the liberty to do that.

Participant 12

Role(s): Author (Proposal Accepted)

Participant 13

Role(s): Author (Proposal Accepted)

Participant 14

Role(s): Author (Proposal Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

It is a different kind of challenge to come up with research questions / hypotheses that have sufficient tension but that also allow to set up a research proposal that should be completely predetermined. This requires that one should be able to foresee many important possible challenges.

What challenges did you face in writing the final Registered Report that you don't face in writing a traditional manuscript?

One challenge is to identify as much as possible alternative explanations in a very early stage to define all possible confounding factors and all required controls. In addition it is necessary to much more thoroughly consider possible unforeseen circumstances as it needs to be identified how to deal with unforeseen circumstances in much more detail (while in a traditional manuscript you deal with unforeseen circumstances much more when these occur).

What would have made your experience as an author easier, or would have resulted in a better final report?

It is a bit risky to only have one reviewer in the report stage. Although the reviewer did a great job, the research approach has to be set ex ante completely and the risk of missing important possible control variables or overseeing anything is larger. I therefore think that the final report could benefit from input from multiple reviewers. It has to be said that in our case the editor provided detailed comments to reduce this risk.

What advice would you give to those submitting proposals in the future?

Dare to take risk and come up with challenging questions/hypotheses, but preferably with a not too complicated approach. Simplify wherever possible to focus on the core.

Think also about possible analyses conditional on data availability or conditional on the data distribution.

What advice would you give to reviewers and editors managing the process for registered reports?

Remain a clear focus on the relevance/contribution and the viability of answering the question with the proposed research approach.

Search for simplifications that still allow the core questions to be investigated instead of providing suggestions that add complexity.

Participant 15

Role(s): Author (Proposal Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

Regarding data collection, we need to anticipate the problems with collecting and cleaning the data, leave some room for adapting the instruments that we use to collect data (e.g. surveys), form certain expectations of the data structure, conduct a power analysis, anticipate the robustness checks we will need, etc. It's hard not to miss something. But that's fine, every bit of the register report process (including the things that the authors missed but in retrospect shouldn't have) is something the whole community can learn about. It's good practice to think through these issues carefully before we conduct a study - researchers are just not used to doing that.

Regarding theory and hypotheses development, in hindsight, we could have formed the hypotheses "better" (not even form hypotheses based on unplanned results, but form hypotheses based on the planned additional analyses - which turned out to be an important part of the findings; we only had informal predictions embedded in the text for these additional analyses but didn't put them as part of the formal hypotheses). This may be, in part, because we had some sort of results in mind and wrote the hypotheses based on these results that we thought we would get (rather than only based on theoretical reasoning and making no subconscious assumptions about the findings). But again, that's fine. We'll do better next time when we write a proposal.

What challenges did you face in writing the final Registered Report that you don't face in writing a traditional manuscript?

The challenge is to NOT CHANGE the paper now that you have the hindsight of knowing what would be a better way of writing the introduction, motivation, and hypotheses. I think we all know that we are not supposed to change or add hypotheses based on the unplanned analyses. But we may be tempted to "reframe" the paper based on results from the planned the analyses so that the front end of the paper ties more tightly with the results and that it's easier for the readers to understand the paper.

My view is that it is a very slippery slope if we start to allow authors of these registered reports to "reframe" the front end of the paper after the study is done. Maybe the best way to interpret our findings is not the motivation we used in the proposal; maybe the best theoretical framework to explain the findings is not what we used in the theory section; maybe we could have summarized our findings in a way that it makes it easier for the audience to cite unambiguous "take-aways". But we shouldn't. It is up to the readers to decide and discover a better "motivation" or theoretical framework for the findings (and it's not necessarily the ones the authors discover after the study). It's also up to the readers to figure out what the "take-aways" should be and how to cite the paper. That's how scientific research should be done. Some researchers discover some facts, and others examine these facts and say "wait a minute, I have a better way of explaining these facts".

The temptation is to see a study as if the findings are "final", "definitive", or "conclusive". We don't think or say that we see studies this way. But often that's how academic studies are cited in social science. When we cite papers we want to cite papers with "definitive" findings (findings with a small p-value), to support our own arguments. So a study with no definitive findings (or did not reject the null hypothesis)

makes us nervous because it's not "strong" enough to support our own hypotheses. Some of the discomfort authors and readers experience in this registered report process is due to this implicit (or subconscious) bias to want to see studies with "definitive" take-aways. People think that they can't learn anything if the findings do not support the stated hypotheses. This discomfort reveals what is wrong with the current academic thinking in social science. No matter how the journal decides to do with the registered report process, we need to educate our researchers that NO study is or should be definitive. Once we get rid of this discomfort, we can see that these registered reports offered us more ways to learn (and as readers to form our own and competing hypotheses related to the topic).

What would have made your experience as an author easier, or would have resulted in a better final report?

As authors, with hindsight, we realized that the front end of the paper could be written better. Some of this is inevitable. But we want as much and as good advice as possible in the proposal stage to turn "hindsight" into "foresight". This could mean that we have a first-stage conference to get broader inputs before implementing the study. This could mean that the journal keeps a running list of "best practices" when it comes to writing these first-stage proposals drawing on more and more of past experience.

For truly important and interesting questions with ambitious data collection plans (I am thinking of observational studies), the proposal should allow more descriptive questions and simple data analysis techniques, rather than follows the traditional hypotheses-testing and regression path...

What advice would you give to those submitting proposals in the future?

I'd say authors need to get out of the thinking of writing traditional papers and really get used to carefully designing the study beforehand. Study the past registered reports and learn from their mistakes. Get as much feedback as possible in the early stage to have a high-quality proposal. Make as few assumptions as possible regarding how the data (and findings) would look. Think of the contingencies with data collection and data structure, and plan accordingly (this also has an impact of how you form the hypotheses - you often form the hypotheses with implicit assumptions of how the data would look like).

What advice would you give to reviewers and editors managing the process for registered reports?

1. The journal needs to educate everyone that no study should be "definitive" and that every bit of the registered report process (including the things you realized that the authors could have done better) is a learning opportunity.
2. The journal could come up with ways to increase the quality of the first-stage proposal. Have a conference or online forum for the first stage. Provide a list (crowd-sourced) of "best practices" when it comes to writing the proposal (drawing on experience from past registered reports).
3. To ease the readers' discomfort and help improve the impact of these registered reports, the journal could also provide examples of how these reports (especially those where the planned analyses did not support the stated hypotheses) could be cited.
4. Maybe the journal can also experiment with registered reports without a strict timeline (I know that many people with ambitious data collection plans did not participate because they did not want to commit to the timeline).
5. We could consider acknowledging the reviewers publicly if they make significant contribution to improve the first-stage proposal.

Participant 16

Role(s): Author (Proposal Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

I don't think there are any relevant challenges. The only thing that comes to mind is that one writes more than for a traditional manuscript. But writing your ideas upfront is a good exercise.

What challenges did you face in writing the final Registered Report that you don't face in writing a traditional manuscript?

We did not change what we had already presented on the proposal. We used all the writing that we had upfront and made small adjustments to provide further detail on the analyses and incorporate our results.

What would have made your experience as an author easier, or would have resulted in a better final report?

Nothing comes to mind. I thought it was great to have a transparent process and to have the Journal's support to undertake a risky but very interesting research project.

What advice would you give to those submitting proposals in the future?

I believe this is a great process that brings transparency, credibility and discipline to the process. So I would highly recommend this process to other researchers.

As advice, I would recommend to think carefully about the research design before submitting the proposals. In our case, we did not need to run unplanned analyses since we had thought ahead of time of the additional analyses we would conduct. Spelling out one's analyses in the proposal phase gives credibility to one's research.

What advice would you give to reviewers and editors managing the process for registered reports?

Providing useful feedback on the research design phase is great for everyone. It results in a better quality study and a more transparent paper. Overall, we were very happy with the input that we received both from the reviewers and from the editor before conducting our field experiment. Without a doubt, the quality of the study was enhanced.

I would say that it is important to understand that the suggestions provided by the reviewers in the research design phase are the most relevant ones. One of our reviewers had some ideas of things we could have done in a different way after seeing the results (this was probably a 1-2 sentence comment in his/her report). I understand that if the results are not what the reviewer expected, there could be a desire to rethink the research design, but for a field experiment going back is not possible. For our paper this was just a minor comment, there was a good reason to not have implemented those ideas proposed, and we addressed this by suggesting ideas for future research.

Participant 17

Role(s): Author (Proposal Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

a big challenge for me was to try to identify events outside our control that could affect the procedure, and propose measures to minimize this risk.

What challenges did you face in writing the final Registered Report that you don't face in writing a traditional manuscript?

there was so much learning throughout the data collection process. this creates a trade-off between leaving the proposal untouched vs. incorporating changes into the proposal, based on what we learned.

What would have made your experience as an author easier, or would have resulted in a better final report?

for me, most difficulties relate to the field experiment in itself, not to the registered report procedure. In fact, I personally found the registered report procedure clear, fair, transparent, and positively challenging

What advice would you give to those submitting proposals in the future?

for some it can be time consuming, but it is certainly fun. go for it if you can afford to invest time on it, be patient, and be open to unexpected events and results.

What advice would you give to reviewers and editors managing the process for registered reports?

push authors to be concrete, narrow down things. as an author, one may be tempted to include many hypotheses and tests, and suddenly the proposal becomes rather extensive.

Participant 18

Role(s): Author (Proposal Accepted)

Participant 19

Role(s): Author (Proposal Accepted)

Participant 20

Role(s): Author (Proposal Accepted)

Participant 21

Role(s): Author (Proposal Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

A registered report proposal requires extra coordination up front. Authors commit to a research project several months, or more, before implementing it. The authors may make some changes based on rounds of review and commit to those. This requires authors to coordinate multiple times with groups that the research depends on such as an IRB, a field site, a data provider, or a research funder. It can be a challenge to get each of these groups to coalesce so far in advance of the study and to agree to adjustments based on the review process.

It can also be hard to keep a registered report proposal focused. Many tests seem doable and possibly interesting. Also, given that some tests are likely to produce null results, there's a sense of security in proposing more tests. Furthermore, many results are ex-ante possible and each calls for a thorough theoretical explanation of why it could occur. A large scope may be best given the level of uncertainty at this stage, but it means that the proposals are longer than traditional manuscripts and so can be hard to read.

A registered report proposal requires the authors, referee, and editors to carry most of the weight of identifying the theory, hypotheses, and model specifications. A more traditional manuscript spends time as a working paper. The authors can present it at many schools in the normal state for those presentations—present results and absent acceptance. This allows peers to guide the manuscript's development. By contrast, a registered report proposal spends time in the review phase without results and, therefore, perhaps too undeveloped to present externally. It is then probably complete shortly before the JAR conference, at which point it has a strong chance of acceptance and all the specifications in place. It may seem too late-stage to present externally. In short, the registered report process as currently implemented can limit help from outside feedback.

What challenges did you face in writing the final Registered Report that you don't face in writing a traditional manuscript?

One challenge in drafting the registered report is to merge a lengthy proposal with results to produce a succinct report. That requires the authors to balance being thorough in describing the registered report and how it relates to the proposal, and to-the-point in sharing the results. A traditional manuscript can largely focus on the latter alone.

In addition to deciding on content, it can also be hard to structure the content. It may be most appropriate for a registered report to separate planned hypothesis tests from supplementary tests, but these might complement each other well if interspersed through the paper. This requires the balance of being clear in what was and was not based on the approved proposal, and providing a cohesive message that readers can take from the paper as a whole.

Finally, a registered report is more likely than a traditional manuscript to require the authors to explain null results. This may require the authors to learn techniques for that type of reporting, such as Bayesian

analysis. It likely also requires the authors to consider an array of theoretical and empirical explanations for null results.

What would have made your experience as an author easier, or would have resulted in a better final report?

Our registered report would likely have benefited if we presented the proposal externally. JAR might be in a position to arrange external presentation of proposals by scheduling a mix of proposal-stage and result-stage papers at the annual conference. JAR might also be able to arrange with schools to have some of their seminars reserved for external faculty to present registered report proposals.

Additionally, we might have been able to produce a better report if we could specify a desired timeline. Some registered reports will be best done in one year, and others might take a few years.

What advice would you give to those submitting proposals in the future?

Power analysis can help authors to avoid implementing tests in a way that is underpowered.

It is valuable to present your proposal internally and, if possible, externally. This can lead to suggested design changes that might otherwise come up at the conference and that can help you offer greater insight.

It is worth including at least some hypotheses that include tension mostly in the direction, rather than the existence, of effects. The presence of results can show that the setting was a viable one in which to find results.

What advice would you give to reviewers and editors managing the process for registered reports?

It would help to have chances to present the proposal externally before it is accepted. Editors might be able to encourage and/or arrange for this.

It would likely help some proposals to have flexibility to propose their own timing.

It also might help to have one of the current editors co-author a future registered report that can serve as an example.

Finally, it might help to have a mix of paper types at the annual conference. For example, an annual conference could include one proposal-stage registered report, one report-stage registered report, and some traditional manuscripts.

Participant 22

Role(s): Author (Proposal Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

We tried to be overly ambitious which led to a very complicated and length proposal. With a paper, we don't normally sit down to write until we have a cohesive set of analyses to focus on. We have theory in mind, but our empirical analyses will drive the ultimate narrative. In other words, we follow a Theorize - Hypothesize - Test process, and then repeat that multiple times to corroborate a result. With the proposal, everything was ex ante.

What challenges did you face in writing the final Registered Report that you don't face in writing a traditional manuscript?

Not knowing anything about the data was surprisingly difficult. We learned that some of the choices we make in our other research is driven by observed distributional properties or correlations. We were bound by certain choices that, in hindsight, we wished we hadn't made.

What would have made your experience as an author easier, or would have resulted in a better final report?

A more streamlined proposal would have helped. As mentioned, to maximize our chances at the conference our proposal was extremely ambitious. This led to a massive paper which was likely hard for readers to digest.

What advice would you give to those submitting proposals in the future?

Be cautious about proposing too much. The end result is a reliable, impactful paper, which doesn't require it to be incredibly long.

What advice would you give to reviewers and editors managing the process for registered reports?

Once an idea is deemed risky and novel and worthy of the RR process, I think the editors and reviewers should help the authors scale and be care about proposing additions.

Participant 23

Role(s): Author (Proposal Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

Because we were running one of the experiments, we had little sense of what the data would look like. We were able to get some pilot data, but had no idea whether the data would allow us to do some of the things we wanted. As an example, in one part of the paper we intended to implement an empirical method that requires certain strict assumptions be met. There was no way for us to know ex ante whether one of these assumptions would hold.

What challenges did you face in writing the final Registered Report that you don't face in writing a traditional manuscript?

We had some null results in the paper, and once we ran the data we firmly believed there was little there. So we had the unusual experience of trying to argue "no no, really there's nothing here!" Not many times that you have to try to argue that side as an author.

What would have made your experience as an author easier, or would have resulted in a better final report?

The review process was very smooth for us, and the comments from the referees were extremely constructive. The paper would not have been nearly as good without their input. It's hard to say what would have made the paper better. Just about all the comments that came up at the conference itself we had anticipated in developing the paper.

What advice would you give to those submitting proposals in the future?

Be ambitious but realistic. Talking with others who had papers in the conference, it sounds like we had an easier go on account of having a very focused question and setting. It's also occurred to me that it might just be that experiments are more amenable to registered reports than archival work.

What advice would you give to reviewers and editors managing the process for registered reports?

One of my takeaways from the conference is that registered reports seem to work well for focused questions and data that are predictable. It's a lot easier when it's very clear ex ante what the data will look like. This might explain why registered reports have taken off in fields like medicine, which require big investments but where the question being asked (and the design and data required to ask it) are reasonably straightforward. Having to spell out and predict all the possible contingencies when the data are hard to fully grasp ex ante is just too hard.

Participant 24

Role(s): Attendee, Author (Proposal Not Accepted)

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

Those last year seemed, on average, overly broad. Several felt like I was trying to squeeze a balloon, only to have it bulge out somewhere else. For some studies, this was repeated as I read the study, and it became exhausting. For others, the opposite problem was that the analysis was so restrictive that it actually prevented substantive belief updating.

What are your main takeaways from the conference?

I like Journal of Accounting Research the best because it attempted to try something new. Huge credit for that.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

I think the answer here is obvious, which is to have the conference take place before the analysis is executed. That way, both of the criticisms offered above (too broad or too narrow) can be mitigated ex ante.

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

The challenge was primarily demonstrating the viability of data collection while not violating the somewhat gray area of also demonstrating the viability of analyzing the data.

Have you pursued your project even though the proposal was not approved for the conference? If not, why not?

If so, how did the ultimate project differ from the last proposal you submitted? Did you invest as much in the project as you proposed?

Yes. We are pursuing the project with even more zeal, because the referee basis for rejecting it was actually better motivation for pursuing it than we had written.

What advice would you give to those submitting proposals in the future?

Expect to be rejected.

What advice would you give to reviewers and editors managing the process for registered reports?

If the question is of interest and it is viable, then full stop, be encouraging. The ultimate outcome is to provide a richer set of evidence than we might obtain under business as usual. Thus, if the question is of interest and viable, the downside is limited.

Participant 25

Role(s): Attendee, Author (Proposal Not Accepted)

Participant 26

Role(s): Author (Proposal Not Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

I think that we did not have a well-defined idea of what the editors and reviewers were looking for, so we struggled to determine how much development of the project was too much versus too little versus just right. One of the things that the reviewers criticized us for was being "too developed."

I think that we also struggled with designing a project that was appropriately ambitious. Again, this might have been related to the fact that we didn't know what the editors were expecting.

Have you pursued your project even though the proposal was not approved for the conference? If not, why not?

If so, how did the ultimate project differ from the last proposal you submitted? Did you invest as much in the project as you proposed?

Yes, we pursued the project, but we changed the focus. As compared to our proposal, the project is now more "traditional" and less ambitious in terms of our approach for gathering the data.

I think that we have definitely invested as much in the project as we proposed, but it has just been in a different way that it would have been had we had our proposal accepted.

What advice would you give to those submitting proposals in the future?

I honestly don't know. One of the reasons that our proposal was rejected was because the reviewers thought that we would pursue it regardless of whether it was accepted. I suppose that avoiding that "trap" would necessitate taking on something even more risky and ambitious or developing the proposal less before submission. However, both of these options have downside risk associated with them. Perhaps, in retrospect, the reviewers did not sufficiently appreciate the aggressiveness of our proposal. That is, it is easy to say, "these authors will pursue this no matter what" if you haven't thought through all the practical issues. So, I guess that I would advise authors to be more explicit about all of the challenges they will face. Authors could have an entire section of the proposal dedicated to the risks/difficulties and the ways to handle these issues. We had these sorts of things sprinkled through out proposal but it probably needed to be more "front and center."

What advice would you give to reviewers and editors managing the process for registered reports?

One of the things that I found somewhat comical about our reviews was that one reviewer said, "This is so obvious. There is no way that these authors WON'T get results." The other reviewer said, "This is so NOT obvious. There is no way that the authors WILL get results." I think this "bet" about whether we would get results or not was part of what factored into the reviewers' recommendations despite the fact that the guidelines for reviewers did not mention the likelihood of results as a criterion for evaluating proposals. Perhaps editors can be more explicit about this in the future?

Participant 27

Role(s): Author (Proposal Not Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

The biggest challenge was to figure out what was wanted. For the most part, the format of a normal manuscript has been established. The isn't the case with an RR proposal.

Have you pursued your project even though the proposal was not approved for the conference? If not, why not?

If so, how did the ultimate project differ from the last proposal you submitted? Did you invest as much in the project as you proposed?

Yes, we did pursue the project. The project that we completed was less ambitious, using laboratory data as opposed to field data. We invested more more, but less time.

What advice would you give to those submitting proposals in the future?

I'm not sure I am in a position to give advice. We were disappointed in the quality of the reviews we received and it is not clear why the project was not selected. To be clear, I am not saying that the project should have been selected, but it is unclear why it was not.

Participant 28

Role(s): Author (Proposal Not Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

In a normal manuscript, we could actually hand collect the data and screen out issues that come up along the way, or convince a reader that we did so.

In a Registered Report, it was more difficult to convince the reviewer that the hand collection could be successful. We did collect a pilot sample, to show that collection was feasible, but it was difficult to strike the balance between collecting too much data and maintaining the integrity of the Registered Report. The reviewer and editor ultimately concluded that it was difficult to know whether the project would be successful, and decided to reject it.

Have you pursued your project even though the proposal was not approved for the conference?

If not, why not?

If so, how did the ultimate project differ from the last proposal you submitted? Did you invest as much in the project as you proposed?

We have pursued a version of the project and hand collected different data than we proposed. We did not invest in as much hand collection as we had proposed because it would have been significantly more costly and riskier. However, this means that the detailed, useful data we proposed to make available is still not available to researchers.

What advice would you give to reviewers and editors managing the process for registered reports?

I think it really takes 2 rounds to know whether a project will be feasible or not. If hand collection feasibility is the concern, directing the authors to collect additional data and examine it can be helpful and useful.

Participant 29

Role(s): Author (Proposal Not Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

'- Clearly stating what data to use and how to analyze these data via empirical models

Have you pursued your project even though the proposal was not approved for the conference? If not, why not?

If so, how did the ultimate project differ from the last proposal you submitted? Did you invest as much in the project as you proposed?

'- My co-author and I have proceeded with the project. We have finalized the data collection and are now about to prepare the data for the analyses.

- The basic idea of the study is still the same but due to some unforeseen issues we had to make some changes to the research design.

- We have invested both research time and money in acquiring and handling the data for the project

- The ambition is to write a working paper and start presenting it over the Fall 2018

What advice would you give to those submitting proposals in the future?

'- It can be time consuming but the process is extremely valuable regardless of the outcome. So don't give up half-way through. Take the opportunity to get some directions from senior experts in your field at an early stage of the project!

What advice would you give to reviewers and editors managing the process for registered reports?

'- n.a.

Participant 30

Role(s): Author (Proposal Not Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

We submitted an experimental proposal. It was a proposal that we would have written up even without the opportunity to submit to the conference.

Have you pursued your project even though the proposal was not approved for the conference? If not, why not?

If so, how did the ultimate project differ from the last proposal you submitted? Did you invest as much in the project as you proposed?

We pursued the project. The research question in the ultimate project was same as what's in the proposal we submitted. We changed the experimental design after collecting feedback on the proposal before we collected data.

What advice would you give to those submitting proposals in the future?

I'm not sure since our proposal was desk rejected.

What advice would you give to reviewers and editors managing the process for registered reports?

I wish we could have received more detailed feedback.

Participant 31

Role(s): Author (Proposal Not Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

As a user of the survey technique, I was not even allowed to determine what my sample size would be. This put me at a disadvantage versus empirical-archivists who were able to determine their sample sizes. Similar to users of all methodologies, I was unable to determine how my results would turn out. I found it rich that these two points (completely beyond my control) were considered to be considerable problems with my proposal.

Have you pursued your project even though the proposal was not approved for the conference? If not, why not?

If so, how did the ultimate project differ from the last proposal you submitted? Did you invest as much in the project as you proposed?

Yes. I pursued it. The results are very interesting. The paper has been well received and it has been submitted to a premier journal for possible publication. The project was much more time consuming than my typical empirical-archival projects.

What advice would you give to those submitting proposals in the future?

Good luck.

What advice would you give to reviewers and editors managing the process for registered reports?

Reviewers should be told not to criticize the submitter for flaws brought on by the innate aspect of the requirements for submission.

Participant 32

Role(s): Author (Proposal Not Accepted)

Participant 33

Role(s): Author (Proposal Not Accepted)

Participant 34

Role(s): Author (Proposal Not Accepted)

Participant 35

Role(s): Author (Proposal Not Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

Writing the research design section in a way that would be comprehensive and accommodate all the different possibilities.

Have you pursued your project even though the proposal was not approved for the conference? If not, why not?

If so, how did the ultimate project differ from the last proposal you submitted? Did you invest as much in the project as you proposed?

Yes. We are still working on data gathering.

Participant 36

Role(s): Author (Proposal Not Accepted)

Participant 37

Role(s): Author (Proposal Not Accepted)

Participant 38

Role(s): Author (Proposal Not Accepted)

Participant 39

Role(s): Author (Proposal Not Accepted)

Participant 40

Role(s): Author (Proposal Not Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

It was hard to know provide a lot of details on the specifications we were planning to run. Sometimes it is very difficult to know what sort of econometric model is best until after the data are collected.

Have you pursued your project even though the proposal was not approved for the conference? If not, why not?

If so, how did the ultimate project differ from the last proposal you submitted? Did you invest as much in the project as you proposed?

Yes, but we have scaled it down considerably.

What advice would you give to those submitting proposals in the future?

Do not submit unless you are JAR insider . This conference has a reputation for clubbiness, and we submitted despite warnings we got from people. Our experience proved the reputation to be true.

We had two very senior, highly-regarded people in the Accounting profession give us feedback before we submitted, and they both liked our idea. The conference, however, DESK REJECTED us.

I would have no complaint if it were a mere rejection accompanied with a thoughtful review.

I understand that there is a good deal of subjectivity involved in determining whether a given research topic is worthwhile, and reasonable people can disagree on the matter. But to DESK REJECT us without even bothering to send the proposal to a reviewer, that is too much.

What advice would you give to reviewers and editors managing the process for registered reports?

Don't desk reject so quickly. I don't think it is productive to dismiss papers so easily without even sending them to a reviewer. I understand that some papers should be desk rejected, but that should only be for the truly worthless proposals.

I understand that reviewer resources are limited. If that is the constraint that causing so many desk rejections, increase the submission fee. **[JOURNAL]** charges \$750 per referee report, and most people think that is perfectly reasonable.

Participant 41

Role(s): Author (Proposal Not Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

Scrambling to produce some preliminary results in order to enhance the advancement of the proposal, whilst having incomplete data.

Have you pursued your project even though the proposal was not approved for the conference? If not, why not?

If so, how did the ultimate project differ from the last proposal you submitted? Did you invest as much in the project as you proposed?

Yes, we have continued to pursue the project, with less urgency. The project has taken a different direction as we developed new ideas arising from the reviewer's comments and feedback from others.

What advice would you give to those submitting proposals in the future?

The proposal requires a lot of detail and the time investment in the proposal is equivalent to writing up a completed project. It is not as straightforward as one would expect, ex-ante.

What advice would you give to reviewers and editors managing the process for registered reports?

I would have appreciated more detail in the editor's letter on why the project was rejected; details of how many papers were accepted for the conference. Ultimately the proposal was rejected because the reviewer didn't feel that the investment in data was sufficient. This wasn't emphasized as an important criteria in the call for papers.

Participant 42

Role(s): Author (Proposal Not Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

Experimental researchers typically need to put more thought into "planning" a project than archival researchers. The structure of the registered reported forced us to spend more time thinking and actually writing before we did any pilot work.

Have you pursued your project even though the proposal was not approved for the conference? If not, why not?

If so, how did the ultimate project differ from the last proposal you submitted? Did you invest as much in the project as you proposed?

We went forward with the rigorous data collection required for the paper. We intend to submit it to [JOURNAL] anyway. My recollection is that there was interest in our idea, but it seemed like a big undertaking and ultimately our registered report was not selected (even to advance past the first round). However, we will submit the completed paper and see if the editors find it to be interesting.

What advice would you give to reviewers and editors managing the process for registered reports?

It's hard to judge the prospects of a paper without data. It is essentially like selecting from a stack of proposals to determine which will receive funding. I don't really have any advice, but I don't think the costliness of the data collection should be a determining factor. It seems that reviewers and ultimately the editors had to make decisions based on whether they thought the projects would be feasible. Why not have a round where all "good ideas" are given the chance to move forward (without making a judgment call about whether collecting the data is feasible) and let authors actually start the collection. You could then have a second round review based on a sub-sample or pilot sample. Then, you would be better prepared to make the decision.

Participant 43

Role(s): Author (Proposal Not Accepted)

Have you pursued your project even though the proposal was not approved for the conference?

If not, why not?

If so, how did the ultimate project differ from the last proposal you submitted? Did you invest as much in the project as you proposed?

Yes we have.

We are still in the analysis stage, and nothing has substantively changed. We not invested the time into the project that we would have if it was accepted.

What advice would you give to those submitting proposals in the future?

I was told that those who were accepted already had their data and their main findings. I am not sure if that is true, but I might be inclined to tell people not to bother unless they find the process helpful for their project anyway.

What advice would you give to reviewers and editors managing the process for registered reports?

I would ask that reports go through the review process. Ours was desk-rejected and that was very disappointing after the months of preparation that went into the creation of the registered report.

Participant 44

Role(s): Author (Proposal Not Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

Difficulties in anticipation of data collection, in view of not having done a pilot study.

Have you pursued your project even though the proposal was not approved for the conference? If not, why not?

If so, how did the ultimate project differ from the last proposal you submitted? Did you invest as much in the project as you proposed?

The proposal is under refinement, with the data collection sponsor having changed its research division and policy.

What advice would you give to those submitting proposals in the future?

In addition to clear theory, carry out a pilot study which helps to provide a roadmap for the empirical study.

What advice would you give to reviewers and editors managing the process for registered reports?

I believe there is scope for a larger number of proposals and issues/volume, with possibly a conference related to discussing a larger number of proposals. It is difficult to compete with schools which have already lined up data sources and sponsors in advance.

Participant 45

Role(s): Author (Proposal Not Accepted)

Participant 46

Role(s): Author (Proposal Not Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

There was an added level of rigor required in the portion of the research process that precedes the empirical analysis, given that we would be required to hold steadfastly to the research design described in the report.

Have you pursued your project even though the proposal was not approved for the conference?

If not, why not?

If so, how did the ultimate project differ from the last proposal you submitted? Did you invest as much in the project as you proposed?

We have not yet pursued the project, but anticipate doing so as soon as the data collection is finished (hopefully in the next month or so).

Participant 47

Role(s): Author (Proposal Not Accepted)

Participant 48

Role(s): Author (Proposal Not Accepted)

Participant 49

Role(s): Author (Proposal Not Accepted)

Participant 50

Role(s): Author (Proposal Not Accepted)

Participant 51

Role(s): Author (Proposal Not Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

It actually was an interesting process with many positives than challenges.

A project can be positioned somewhere on the spectrum of the sheer focus on obtaining "new" data set and finding the most interesting the research question (not that they are mutually exclusive goals). It was initially unclear what was the optimal balance point from the journal's point of view, so authors naturally just went with whatever we thought to be suitable. The challenge is that it still is unclear after looking at the accepted manuscripts. That said, I do feel that it was a worthwhile experiment.

Have you pursued your project even though the proposal was not approved for the conference? If not, why not?

If so, how did the ultimate project differ from the last proposal you submitted? Did you invest as much in the project as you proposed?

We are but very slowly. Consistent with the journal's idea behind the registered report process, the incentive is low and the cost is high to collect the data. It is still on-going and I think we would invest about 70% of what we thought we'd invest. Some of the goals with the data collection turned out not to be achievable, and some of the hypotheses turned out to be untestable.

What advice would you give to those submitting proposals in the future?

It seems that the selection process is biased toward a bigger scale project (e.g. international studies).

What advice would you give to reviewers and editors managing the process for registered reports?

It might be interesting if the journal proposes specific topics or even questions.

Participant 52

Role(s): Author (Proposal Not Accepted)

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

The problem was that our theory was really strong, and the reviewers and editor agreed on the appeal of the theory. They didn't like two of the three studies we proposed and rejected it for those reasons. However, given this was a proposal, nothing about the empirics of the study were set in stone. Thus, the expectations of what the reviewers were looking for was unclear.

Have you pursued your project even though the proposal was not approved for the conference?

If not, why not?

If so, how did the ultimate project differ from the last proposal you submitted? Did you invest as much in the project as you proposed?

Yes, the reviewers indicated that JAR would only consider the experimental study we proposed. We conducted this study and dropped the other two. Yes, we invested much time in the project.

What advice would you give to those submitting proposals in the future?

To save your time and not submit it.

What advice would you give to reviewers and editors managing the process for registered reports?

To make expectations more clear.

Participant 53

Role(s): Author (Proposal Not Accepted)

Participant 54

Role(s): Author (Proposal Not Accepted)

Participant 55

Role(s): Reviewer, Author (Proposal Not Accepted)

Participant 56

Role(s): Attendee, Reviewer

How would you compare your experience reviewing a Registered Report proposal to reviewing a typical manuscript?

Easier because the focus was on understanding why the research question was important and whether the proposed data collection effort would make sense conceptually without any ex post bias on what the results should look like.

What would have made writing your review easier and/or more effective?

It's just impossible to know whether the data proposed is going to be ultimately good for empirical testing because power is uncertain. We have so many constructs in accounting we would like to operationalize and we don't know how well many datasets (collected or not yet collected) will operationalize the construct. We also don't know how much data is needed to be able to detect effects. In registered reports the beauty is we commit to the endeavor and in theory if we find no results we learn there is no effect so long as we agree about the power of the statistical test. Since we don't know this in many cases, the data collected helps from a descriptive standpoint but not from the standpoint of interpreting a non result.

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

More front end elaboration, less on interpretation because when you pre-commit, there is little room for ex post analysis unless it is clearly delineated and not part of the original proposal.

What are your main takeaways from the conference?

The conference incentivized the collection of some new good data. But the conference also generated a lot of non-results in the ultimate analysis, which is difficult to interpret as either being "no effect" or "lack of power" because we have little sense for effect sizes in many empirical settings and how much noise is in the empirical proxies we use for constructs.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Have the mass audience vet the registered reports before the data is collected. Wisdom of the crowds might help us better land on what the right data to collect is, rather than a one shot subjective referee decision.

What advice would you give to reviewers and editors managing the process for registered reports?

It's going to always be hard to, on the archival side, be sure that data collection will result in tests that have sufficient statistical power. As such, make sure the data can make a descriptive contribution to build up the repository of data. If we do this enough, we will ultimately get to a better understanding of effect sizes.

Participant 57

Role(s): Attendee, Reviewer

How would you compare your experience reviewing a Registered Report proposal to reviewing a typical manuscript?

I much prefer reviewing a registered report. I found it very interesting to agree on a protocol ex ante and then wait for the results.

What would have made writing your review easier and/or more effective?

It would have been easier to review a registered report in an area that was more well-established. The paper that I reviewed was in an innovative area. Thus, I believe that it would have been more useful if projects in new areas were explore with more degrees of freedom for the authors, and this format used for follow-ups.

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

For the JAR registered reports, I found them more difficult to read with less clear insights.

What are your main takeaways from the conference?

My take-away is that this format would be more helpful in the context of resolving conflicts in the literature and for replications than for the type of topics tackled by the JAR conference papers.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Please see takeaway above.

What advice would you give to those submitting proposals in the future?

I suggest tackling smaller issues than the authors of the JAR conference.

What advice would you give to reviewers and editors managing the process for registered reports?

Please see above.

Participant 58

Role(s): Attendee, Reviewer

How would you compare your experience reviewing a Registered Report proposal to reviewing a typical manuscript?

About the same, except i put more weight on 1) the uniqueness of the idea and 2) the value of the information that could be potentially extracted from the data that would be collected.

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

Reading the reports was not that different from reading a typical paper

What are your main takeaways from the conference?

It was frustrating to be in a conference where the final versions of the paper were presented. A more interesting conference would have been to select say 12 of the most promising ideas, then let the participants discuss the merits of the question, the optimal research design to examine the question, etc.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Have the conference at an earlier stage of the process. See answer to previous question.

What advice would you give to those submitting proposals in the future?

Make sure that question is interesting and something that can't be addressed with data that is sitting in compustat already.

Participant 59

Role(s): Attendee, Reviewer

How would you compare your experience reviewing a Registered Report proposal to reviewing a typical manuscript?

As a reviewer of an archival paper, I felt uncomfortable at early stages of the process because I am not used to thinking far ahead about contingencies in findings. A second reason for feeling out of my depth is that the researchers could not collect data before their proposals were approved, making it difficult to assess ex-ante what archival data they would be able to collect (far less control than say experimenters have). Furthermore, the authors tried to choose an entirely research area, putting me even more out of my depth than usual.

Separately, it seemed that the lack of other eyes on the paper (e.g. workshops, conference presentations, etc.) made the authors and editor over-reliant on one reviewer. No matter how smart one reviewer is, s/he can't match the wisdom of the crowd (especially one as high quality as the JAR audience).

What would have made writing your review easier and/or more effective?

Addressing all the issues above?

It certainly would have been better to let the authors present post-approval versions of their paper at workshops to get more input into data collection, data cleaning, research design, etc.

In brief, the Registered Report process works much better for replications or confirmation of prior studies and much worse for exploratory studies. Given that the top accounting journals sneer at replications, this seems like a bad match (ex post) between research philosophy and research methodology...

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

Not having read the final version yet, I'm not sure I can compare. I doubt that I would go back to read the original Registered design.

Since I don't trust most empirical research because of p-hacking, I don't know that I will learn much more from the Registered Reports than from standard empirical papers. I think it is nice that the ex-post hypothesizing is separated from the ex-ante theorizing a bit better, but usually you can tell from the robustness sections where the reviewers' ex-post speculations start. I expect that there are fewer robustness checks in the Registered Reports.

What are your main takeaways from the conference?

It was a great idea ex-ante to explore different ways of doing research and shake us up from our collective stupor.

However, the proof of the pudding is in the eating, and the conference revealed that the format led to rather underdeveloped papers being presented. The lack of timely external input led to incomplete theorizing and bare-bones research designs.

One possibility is to present the proposals at a conference before data collection and analysis. However, [PAPER], where such an experiment was run, shows that the wisdom of the crowd did NOT lead to the correct earnings-return specification, which was instead found through more standard review processes and published as [PAPER] and [PAPER].

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Restrict this format to replications preferably and to laboratory experimental studies where they seem to fit better (and were first used).

As has become abundantly clear, even registered randomized controlled trials (RCTs) are very very far from reliable (see numerous papers by [AUTHOR] documenting this for the medical literature, where the results can affect life-or-death decisions).

As long as we stick to p-values for evaluating research, our output will be largely uninformative. (see [PAPER]).

What advice would you give to those submitting proposals in the future?

Difficult question since I wasn't on the other side of the process. It seems like a higher risk process than usual because of the danger of getting scooped during the time between coming up with the idea and actually getting to test them. Since you can't get replications published in the top journals, you should likely pick a safe research design (e.g. latest economics journal variable as independent variable and some skewed accounting variable, e.g., discretionary accruals, conservatism) to produce p-values that will please reviewers and editors.

What advice would you give to reviewers and editors managing the process for registered reports?

Encourage authors to get input from other researchers and experts MUCH earlier in the process, especially before the data collection, data cleaning and research design get locked down through registration. Use two or even three reviewers instead of one to get more expert eyes if you stick to the current process, especially for the pre-registration stage.

Participant 60

Role(s): Attendee, Reviewer

How would you compare your experience reviewing a Registered Report proposal to reviewing a typical manuscript?

Much more difficult process. The proposal was at an earlier stage, with many choices still to be made. I had to try to think about all the possible issues or reasonable approaches and decide what made the most sense. At times, any of a number of approaches would be fine, or sometimes, it's hard to know which makes the most sense without seeing initial data/descriptives and understanding the structure of the data more fully. It was also nerve-racking to be one of effectively two people "signing" off on an approach beforehand, knowing that others might raise questions or suggestions later that couldn't be incorporated in the main planned analyses.

What would have made writing your review easier and/or more effective?

Perhaps having a little more insight into the data structure, or being able to write my review and then also have thoughts from a smaller set of conference participants before the design was finalized. That is a scary and daunting process for authors, though, that might put too many hands in the kitchen.

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

The Registered Report is longer and more meandering than the typical article. There is less ability to select and interpret the most important information. However, there is less concern that there was manipulation of the results, which is helpful, and more transparency overall.

What are your main takeaways from the conference?

Registered reports are a difficult process that only seem appropriate for very specific types of research questions and settings. There's more ability to rely on the work, but I think also higher likelihood of a paper that doesn't actually impact the field.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Be very selective in what kinds of papers are given Registered Report status. Have multiple referees per Registered report, and allow plenty of time for the review process. (Because of the conference timeline, in-principle acceptance had to be given before all the details were actually agreed-upon, making it hard to follow-up on questions after the fact.)

What advice would you give to those submitting proposals in the future?

Be very careful in selecting an idea. Have an idea that could be interesting no matter the results, and collect enough pilot data to have a good sense of the structure.

What advice would you give to reviewers and editors managing the process for registered reports?

Allow for plenty of time for review, and have multiple people examining the report. Be selective in which ideas are allowed. Stick to the plan afterward so that authors don't find themselves in a situation where they have to make material adjustments. Also, though, allow more flexibility in the section where the discussion of results occurs, so authors have the ability to interpret the results and draw conclusions that have potential for impact on the literature.

Participant 61

Role(s): Attendee, Reviewer

How would you compare your experience reviewing a Registered Report proposal to reviewing a typical manuscript?

similar - I provided suggestions more than criticisms

What would have made writing your review easier and/or more effective?

I think I provided two reviews, and the paper did not make it into the conference, but was offered the chance to be resubmitted to the journal.

I am concerned that I became more of a coauthor/mentor than an independent referee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

Painful, but this likely reflects the articles in the conference as opposed to the idea of a registered report. Many of the papers were simply not vetted well enough to be presented at a prestigious conference with a "guarantee" for publication.

I found some of the authors research design choices, and responses to questions about those choices, to have likely been influenced by the process.

If you know your paper will be accepted even if you do not have to find results, then you have very little incentive to design a clever experiment.

What are your main takeaways from the conference?

We don't know how to do this well. If the profession wants to head down this path (which is reasonable) then we should take smaller steps

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

I think co mingling the idea of registered reports - which influences mostly experimental research, with the archival empirical "take risks and go get data you otherwise would not get" was probably also not a good idea. I don't think registered reports fit well in the archival empirical space.

So I would drop that part of the program. I would also consider pairing with [JOURNAL]

Participant 62

Role(s): Attendee, Reviewer

Participant 63

Role(s): Reviewer

How would you compare your experience reviewing a Registered Report proposal to reviewing a typical manuscript?

There is a lot of merit in the idea where authors have to pre-commit to propose a series of analyses and that they are not allowed to extend their analyses. However, once these analyses I believe that the reviewer could suggest that the authors conduct additional analyses. In that case there is little risk that authors influence the likelihood of them finding a results. I found it difficult to accept that that task should be left to a next study. In a way I understand this as the reviewer is involved in the design of the study. But maybe it would then be better to seek alternative reviewers to evaluate the full paper.

What would have made writing your review easier and/or more effective?

I have no advice on this. The assignment was pretty clear. The fact that you had to think with the authors about their design was pretty slick.

What advice would you give to those submitting proposals in the future?

Let us say that you have access to a research site. It has yet to become clear what data will become available in the end. This process can take a year (I speak from experience). This means that I have to wait to come with a design once I have all the data. But that is not the intention of the method. Maybe solution is that the authors make a proposal before they collect the data. In that proposal they state the assumptions they make about the properties of that date and propose their analyses accordingly. They then collect the data and compare the assumed properties with the actual properties. Based on this comparison they adjust their proposal that again is subject to a review. If the endorses the proposal, the authors can go ahead.

What advice would you give to reviewers and editors managing the process for registered reports?

I have no other advice on this than I already gave.

Participant 64

Role(s): Reviewer

How would you compare your experience reviewing a Registered Report proposal to reviewing a typical manuscript?

Interesting to read the proposal pre-results. I liked it -- I was in the position of reviewing the design and the preliminary data-collection instrument, so could focus on how effectively I thought they could conduct their study and make suggestions before the data was collected (and thus before it was too late to do much good).

What would have made writing your review easier and/or more effective?

I had everything I needed -- instructions clear, proposal and data-collection instrument provided.

What advice would you give to those submitting proposals in the future?

Listen to the instructions. In this case, the report was supposed to encourage collecting data that wouldn't be collected otherwise, but it actually seemed clear that the data was going to be collected regardless.

More generally, I think very important to clearly specify what analyses will be performed and how those analyses will be interpreted. I see absolutely no problem with preparing additional analyses that are conditioned on a preliminary view of the data -- just have a section of the paper that clearly labels those analyses as such. I think this is a major step forward in academic publishing.

What advice would you give to reviewers and editors managing the process for registered reports?

Particularly for editors, we have to get used to a world in which everything doesn't look so clean, and a paper will be a bit more of a "research diary" because the author(s) both do what they said they would do and do additional stuff that results from the learning process associated with data collection. That's fine. I think editors put too much of a premium on a paper telling a simple story -- that's not appropriate when the simple story could only be constructed after the fact.

Participant 65

Role(s): Reviewer

Participant 66

Role(s): Reviewer

Participant 67

Role(s): Reviewer

How would you compare your experience reviewing a Registered Report proposal to reviewing a typical manuscript?

Not much different. It was an experiment, so motivation, design and instrument are the first things I evaluate anyway. Results are almost an afterthought in a regular review because submitted experiments-based manuscripts usually have results consistent with predictions.

What would have made writing your review easier and/or more effective?

Nothing really.

What advice would you give to those submitting proposals in the future?

Make sure the proposed study warrants the "protections" granted through the registered-report process. The study I reviewed included a traditional experiment that we see operationalized all the time.

What advice would you give to reviewers and editors managing the process for registered reports?

Be clear about the primary reason for soliciting registered reports. If it is to incentivize researchers to chase big, bold ideas, let the authors and reviewers know that. If it is intended to mitigate purposefully biased intervention in the analysis and interpretation phases of a study, then be clear about that. This information will allow reviewers to understand the types of manuscripts that would be good candidates for the registered report program.

Participant 68

Role(s): Reviewer

How would you compare your experience reviewing a Registered Report proposal to reviewing a typical manuscript?

The proposal I reviewed was undeveloped, but I believe the Registered Report approach was a good way to go. The process was different in that reviewers needed to assess whether the proposal was sufficiently developed to lead to reasonably convincing hypotheses before any data were obtained. I believe this is a very useful exercise because after the data are available, hindsight bias leads authors, reviewers, and editors, to assess the quality of the hypotheses at least in part based on whether the results support the hypotheses. Given that the less developed proposals were not selected for the conference, the fact that virtually none of the hypotheses for any of the selected proposals were confirmed, I believe Registered Report approach provided very important insights into the publication process in Accounting. To me this suggests that many, if not most, published studies reflect mostly after-the-fact interpretation of results. I would be fine with this if authors were allowed to be honest about this in their papers rather than encouraged by reviewers, editors, colleagues, and an incentive system that encourages doing whatever it takes to publish, to report their results as though they were easily predicted. That is, I believe we can learn enough by drawing conclusions from data to warrant publication even when the results don't support predicted behavior so long as the data are presented that way.

What would have made writing your review easier and/or more effective?

The submitted proposals are likely too idiosyncratic for any one suggestion to be very helpful. To me, it is the quality of the proposal that makes such a review easier or harder to evaluate. The more developed, the easier to evaluate and therefore the more likely the review will be effective/helpful.

What advice would you give to those submitting proposals in the future?

Make sure the proposal is very well developed

What advice would you give to reviewers and editors managing the process for registered reports?

See my response to the first question. I believe this was an excellent approach and I hope it isn't dropped because the hypotheses in the selected proposals were not supported and because some argued that nothing useful was learned. I strongly disagree with that assessment. I believe a lot was learned, but understand why some who have a lot at stake don't want to acknowledge the lessons learned. To me, we learned that we need to continue to ask some serious questions about how the publication process in Accounting works and what we are really seeing in published papers. It is easy to say that the failure to confirm the hypotheses in the selected papers is because the studies weren't done well, but I believe that is just more hindsight bias and face saving by those who don't like the more likely explanation for the failure. Very smart authors, reviewers, and editors, agreed that the selected proposals were quite promising, and yet the results suggest they were wrong. This suggests to me that this happens quite often but is not openly acknowledged. I believe knowing this is very important if we want to critically assess, and possibly change, the way we publish in Accounting.

Participant 69

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

I typical article published in a top accounting journal would have been vetted through presentations at Universities and other conferences. This did not happen for the registered reports and it showed. Major issues that would have been identified by presenting the work to those outside the process were not eliminated.

What are your main takeaways from the conference?

Collectively we are not very good at conducting research that has not been subject to more extensive peer review than was provided through the JAR registered report process.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Authors should be held to the same standards for the proposals as they are for a normal submission. Some of the proposals posted online were embarrassing with major grammatical errors, incomplete writing, internal notes to authors, reviewers, etc.

What advice would you give to those submitting proposals in the future?

Given that the proposals are made publicly available I would encourage authors to impose the same quality standards on their proposals as they would on their other journal submissions.

What advice would you give to reviewers and editors managing the process for registered reports?

Impose the same standards that are typically imposed for publications in JAR.

Participant 70

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

No difference, except that I would hope/expect to see an especially strong theoretical development in the case of a Registered Report.

What are your main takeaways from the conference?

That academics are hopeless at predicting what they will find. As a corollary, we should stop rejecting papers that supposedly "lack tension". There is ALWAYS tension when a new hypothesis is being tested and there is no prior evidence to inform the answer.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

1. Hold the conference at the proposal stage, not the results stage.
2. Require authors to demonstrate that their tests will have sufficient power to reject a false null. This is especially true for small sample studies, such as many experiments.
3. Don't use the Registered Reports format as a method to encourage "costly" data collection.

What advice would you give to those submitting proposals in the future?

Be mentally prepared for the likely eventuality that you will not find significant results.

What advice would you give to reviewers and editors managing the process for registered reports?

See previous comments.

Participant 71

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

No difference. All reports had positive empirical findings, so the bias towards rejecting the null remains.

What are your main takeaways from the conference?

Publication bias remains regardless of selection procedure.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

1. Do not provide authors feedback at the first stage.
2. Pick empirical studies with falsifiable ideas.
3. Let authors present their reports after data is collected and analyzed, but without the benefit of an intermediate review.
4. Reports should be reviewed by individuals from areas other than that of the report. This prevents group think and literature-perpetuating research.

What advice would you give to those submitting proposals in the future?

Don't bother

What advice would you give to reviewers and editors managing the process for registered reports?

Be open to null findings. Focus on empirical design rather than whether the topic or idea is "interesting" or "incremental".

Participant 72

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

I'd take them both on their merits

What are your main takeaways from the conference?

The problem of only positive results being published is widespread -- but we knew that already.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

1. A conference is not the right venue for registered reports
2. The problem of only positive results being published is widespread and would only be solved if all research by all authors in all journals followed the registered reports format. If JAR goes it alone, it will become the repository of no results.

Participant 73

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

Time will tell on the papers' impact; however, I did not feel that the economic stories were as well developed as a typical article published in a top accounting journal.

What are your main takeaways from the conference?

I think that the registered report process encouraged many researchers to engage on experimentation that do not have as much academic training or experience in experimental designs. As a result, many weaknesses seemed to be revealed during the conference and the authors did not seem highly motivated to address those issues.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Workshop the registered report prior to acceptance and data gathering.

What advice would you give to those submitting proposals in the future?

If you go out of your lane, seek LOTS of input from others.

What advice would you give to reviewers and editors managing the process for registered reports?

Encourage researchers to be more open about their registered reports so design issues are revealed earlier in the process. Continue to have some risk of rejection associated with major design, collection, or economic issues that might not be unearthed in the early rounds of review.

Participant 74

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

The striking issue is that most papers didn't find results. This is the key difference in my opinion.

The RR process clearly has strengths in terms of research design.

What are your main takeaways from the conference?

In general, I found the papers to be less interesting than in general. The RR process clearly has merits, who can question that, but I feel that it constrains the type of questions that we could ask.

We are still a new field of research, and although we cloak our research in the garb of hypothesis testing, a lot of what we do is exploratory. The RR process kills exploration.

One major advantage of the RR approach of course is that by reducing publishing risk, it allows researchers to undertake a more involved and difficult data collection, either in terms of a real experiment or archival data collection.

What advice would you give to reviewers and editors managing the process for registered reports?

The large % of non-results studies poses a difficult issue for editors. Would you be willing to have a journal where 2 out of 3 papers in general have no results? What will it do to the journal's impact in the long run?

if you go down this path, are you willing to publish replications?

Participant 75

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

My experience with registered reports is limited to this one conference. I cannot generalize beyond the papers I saw there. Overall, I thought the quality of the papers were weaker compared to an average JAR paper. Also, some of the questions being addressed were very weak. My sense is that some of these research questions would have never passed muster as a regular journal article or as a conference submission. The need to have a certain number of papers may have necessitated certain marginal papers to be accepted.

What are your main takeaways from the conference?

Registered reports is an interesting innovation. But the statistics presented at the Conference suggested that this has not been a successful innovation in other fields. The off-take is very low. If that's the case in the hard sciences, I am not sure we need to rush into it in the social sciences.

The burden of quality fell on the reviewers that approved the projects rather than the authors that executed the study. It seemed that if the reviewers didn't catch a problem up front, the authors were free to ignore the problem. The attitude of several of the authors turned quite irritating (in my view) when they brushed away any critique - saying if this is interesting you should do it. I think that was unfortunate.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

I felt that the conference should have been held at the time the projects were picked before they were executed rather than after the study had been executed. I felt several of the papers were very weak and could have been easily improved had they had the benefit of the conference comments. If the Conference had been held at the project selection time, my bet is we would not have seen as many papers go through.

What advice would you give to those submitting proposals in the future?

Go for it. This is certainly a benefit for authors - cannot lose with registered reports. The author gets upfront advice. If proposal is accepted it is a certain publication. If not, it's free consulting on the paper. What's there for authors not to like.

What advice would you give to reviewers and editors managing the process for registered reports?

The proposal review has to be very thorough. JAR may want to move to two reviewers for registered reports. Given my comment about the benefit for authors, it's worthwhile thinking about how you will manage the incentives for authors - shouldn't everyone want a pre-approval before investing in a project. What does that do to the journal's work process?

Participant 76

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

When studying typical papers, I often ask myself which tests did not produce any results so that the authors decided to present this one. You feel less skeptical when reading an RR.

What are your main takeaways from the conference?

'- Good diversity of topics and research methods (greater than at the average JAR conference)

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

'- Presentation at an earlier stage when research design can still benefit from attendees' comments
- Should be a regular submission track that authors can choose for any submission

What advice would you give to reviewers and editors managing the process for registered reports?

Pay more attention to the rigor of the theory and the link between theory and empirical tests. Quite a number of hypotheses that were presented seemed too loose or ad hoc for my taste.

Participant 77

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

Estimates of registered report - if derived from solid theory in combination with a strong research design - are more credible (e.g., less affected by p-hacking) than typical correlations or "effects" presented in published accounting research.

What are your main takeaways from the conference?

(1) Conference setting is not useful for second round of registered reports; more useful in first round: registered reports require a thoughtful evaluation before executing the data collection/analysis. Input from conference attendees would be useful at that stage. After the in-principal acceptance, conference feedback cannot meaningfully be leveraged (no going back)

(2) Registered reports do not work for descriptive papers. For these papers, p-hacking is not much of an issue to begin with and there are no clear theoretical hypotheses that can be pre-specified and meaningfully tested. Descriptive/data papers are for documenting patterns; not pseudo-hypotheses testing. Predictions without solid theory and identification do not work (see many non-results or opposite signs esp. in the "database" reports).

(3) Registered reports are problematic with archival data (even if theory and identification are given) because it is difficult to ensure no substantial analyses have been run on the data beforehand by the authors

(4) Registered reports are important; but unfortunately, the format seems to be mostly useful for experiments (which make up only a tiny fraction of all research conducted in accounting. To enhance the credibility of accounting research, other routes need to be taken.)

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

I advocate maintaining an option to register reports with JAR (e.g., for experimental research).

I suggest:

(1) ensuring plausible and important questions/hypothesis and clear identification (either through a solid experiment or a archival research design clearly geared toward plausibly achieving causal estimates). Except for the experimental reports, these conditions were not really satisfied with any of the archival papers.

(2) not forcing ex ante theorizing on purely descriptive papers (i.e., "database" reports do not work).

(3) not using a conference setting to present the outcomes of the reports (if anything, use it to provide as much feedback as possible in the first round).

Participant 78

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

I'm completing this survey as a non-specialist attendee (Chris Chambers, Cardiff University). My impression watching the talks, and through conversations with speakers and attendees, was that Registered Reports are very different to the regular type of empirical article at JAR. I detected a mixture of optimism in the format as way of tackling bias and liberating researchers from the pressure to massage results, to concerns about it potentially stifling creativity in design and analysis.

What are your main takeaways from the conference?

From my perspective as an outsider, it was fascinating and very encouraging to see how willing the accounting research community was to road test the idea of Registered Reports. I was impressed with how quickly the authors and attendees mastered its core components, converting it into a format that is compatible with the requirements of the journal, the discipline and the conference.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

I very much hope JAR continues to offer Registered Reports. There will always be challenges and teething problems early on, but I detected a great deal of enthusiasm for the format from the community who attended the conference.

Challenges moving forward:

1. Ensuring a robust editorial triage mechanism for selecting the most robust and promising proposals for in-depth review. This is something that JAR seems to have done very well so far.
2. Ensuring that Stage 1 protocols pre-specify quality checks and positive controls to ensure that the obtained results are able to test the hypotheses.
3. Remaining vigilant (as editors) to reviewers attempting to shift the goalposts after results are in, relitigating the approved methods or requiring authors to conduct extensive post hoc analyses in order to produce "positive results".
4. Consider the possibility of partnering with a funder to offer Registered Reports funding models. These are becoming popular in other sciences as a way of making the process as efficient as possible (e.g. see <http://blogs.plos.org/everyone/2017/09/26/registered-reports-with-ctf/>)
5. If JAR proceeds with permanent adoption, I would recommend that the editor who oversees the format joins the Registered Reports Committee at the Center for Open Science (which I chair) so that we can share insights and expertise (please consider this a standing invitation and get in touch if you are interested).

What advice would you give to those submitting proposals in the future?

Here is the main advice I give to authors (some of this may be field specific)

Tips for Avoiding Desk Rejection at Stage 1

Many Registered Report submissions are desk rejected at Stage 1, prior to in-depth review, for failing to

sufficiently meet the Stage 1 editorial criteria. In many such cases, authors are invited to resubmit once specific shortcomings are addressed, although major problems can lead to outright rejection. To help minimize the chances of authors' submissions being desk rejected, we list below the top ten reasons why Stage 1 submissions are rejected prior to review.

1. Cover letter doesn't make necessary statements concerning ethics, data archiving, and so forth (see above).
2. The protocol contains insufficient methodological detail to enable replication and prevent researcher degrees of freedom. One commonly neglected area is the criteria for excluding data, both at the level of animals/participants and at the level of data within animals/participants. In the interests of clarity, we recommend listing these criteria systematically rather than presenting them in prose.
3. Lack of correspondence between the scientific hypotheses and the pre-registered statistical tests. This is a common problem and severe cases are likely to be desk rejected outright. To maximize clarity of correspondence between predictions and analyses, authors are encouraged to number their hypotheses in the Introduction and then number the proposed analyses in the Methods to make clear which analysis tests which prediction. Ensure also that power analysis, where applicable, is based on the actual test procedures that will be employed to test those hypotheses; e.g. don't propose a power analysis based on an ANOVA but then suggest a linear mixed effects model to test the hypothesis.
4. Power analysis, where applicable, fails to reach the minimum level stated in journal policy.
5. Power analysis is over-optimistic (e.g. based on previous literature but not taking into account publication bias) or insufficiently justified (e.g. based on a single point estimate from a pilot experiment or previous study). Proposals should be powered to detect the smallest effect that is plausible and of theoretical value. Pilot data can help inform this estimate but is unlikely to form an acceptable basis, alone, for choosing the target effect size.
6. Intention to infer support for the null hypothesis from statistically non-significant results, without proposing use of Bayes factors or frequentist equivalence testing.
7. Inclusion of exploratory analyses in the analysis plan. Manuscripts proposing exploratory analyses will usually be desk rejected until such analyses are removed because inclusion of exploratory 'plans' at Stage 1 blurs the line between confirmatory and exploratory outcomes at Stage 2. Instead, such analyses can be included at Stage 2 and need not be pre-registered. Under some circumstances, exploratory analyses could be discussed at Stage 1 where they are necessary to justify study variables or procedures that are included in the design exclusively for exploratory analysis.
8. Failure to clearly distinguish work that has already been done from work that is planned. Where a proposal contains a mixture of pilot work that has already been undertaken and a proposal for work not yet undertaken, authors should use the past tense for pilot work but the future tense for the proposed work. At Stage 2, all descriptions shift to past tense.

9. Lack of pre-specified positive controls or other quality checks, or an appropriate justification for their absence. We recognise that positive controls are not possible with all study designs, in which case authors should discuss why they are not included.

10. Where applicable, lack of power analysis within proposed positive controls that depend on hypothesis testing.

What advice would you give to reviewers and editors managing the process for registered reports?

For reviewers my main advice is to pay very close attention the methods at Stage 1, and the review criteria, because you will not be able to relitigate the study procedures or preregistered analyses at Stage 2 after results are in.

For editors, see my earlier answer.

Participant 79

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

Not as informative or interesting. Too constrained in what they cover. At what point does the extended analysis swamp the registered analysis?

What are your main takeaways from the conference?

Registered reports do not work very well for empirical accounting research that tend to not use strictly controlled research designs. One of the benefits of the registered report as I understand it is that you can make a tight design, execute and experiment, and accept the results (what ever they may be) because to extend anything in the study would require another experiment. Accounting research is simply not done that way as we can almost extend our analyses indefinitely! While this has its own problems, the strictness of a registered report does not seem to be the way to go. It was a really interesting "test" though.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Have the conference before committing to the study so audience feedback can have more of an effect on the study..

What advice would you give to those submitting proposals in the future?

None

What advice would you give to reviewers and editors managing the process for registered reports?

None

Participant 80

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

The primary distinction for me was seeing the original plans of the authors (relative to what we typically see in a paper, which is the tests that were ultimately reported), and seeing separately the analyses that were not initially conceived before data collection. I appreciated both of these innovations.

What are your main takeaways from the conference?

I think that the registered report format potentially has a place in accounting academe (and social sciences, more broadly). However, its best and greatest use in social sciences will occur in situations where a null result is meaningful, i.e., knowing that X does not affect Y is both important and can be well documented.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

The primary issue with the JAR implementation of the registered reports format in the conference was that a call for 'difficult-to-collect' data was tacked onto it. This was problematic, for several reasons. First, difficult-to-collect data is generally novel, and therefore its formatting and other properties will likely not be well known to the researcher before its collection. Therefore, restricting oneself from conducting unplanned analyses with this new data can be harmful and detract from what we (the readers) can learn. Second, in these situations, it seems less likely that it will be possible to document a meaningful null result. Without pointing at particular papers, most of the papers in the conference had insignificant main effects, and it was unclear as to whether this meant that X did not affect Y, or if it was some other issue with the data or setting. I think that JAR should continue to allow some Registered Reports as an alternative path to publication, but only in situations in which a 'null result' would be meaningful.

What advice would you give to those submitting proposals in the future?

I think those that submitted proposals seemed to follow the call very closely, so I have no real advice.

What advice would you give to reviewers and editors managing the process for registered reports?

It seems like the registered reports format, because of its novelty and difficulty, should be restricted to very experienced referees (e.g., senior faculty).

Participant 81

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

A registered report more carefully lays out its research design.

What are your main takeaways from the conference?

No result is likely to be meaningful if we carefully design our research.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Registered reports might still be willing to incorporate some comments during the conference in their appendixes even though this approach contradicts the theme.

What advice would you give to those submitting proposals in the future?

Proposals can be more explicit about how to interpret potential results, especially no results.

What advice would you give to reviewers and editors managing the process for registered reports?

If we can somehow use collective intelligence, it would be good even though I am not sure how it can be achieved.

Participant 82

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

The reports were more painful to read. I think if there are registered reports the paper should be no longer than 5-7 pages with all the detail in an online appendix. At the end of the day I think they should be more like a note than a regular paper.

What are your main takeaways from the conference?

Doing the conference at the second stage was not that intellectually stimulating. I felt at that stage there is really nothing to talk about. There were still people that decided to talk but it was in my opinion a waste of time since every author's response was basically 'I don't care what you say'. The conference should have been held at stage one before the acceptance.

I also learned that the work we do is tricky for registered reports because the underlying data is not well understood.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

I see two options. Option 1, if the journal wants to hold a conference on registered reports it should be at stage 1 where comments are useful and authors have to actually engage in the conversation. Option 2, if journal doesn't want a conference on the topic then have one or two paper a year that are published in the regular journal.

What advice would you give to those submitting proposals in the future?

none

What advice would you give to reviewers and editors managing the process for registered reports?

If a paper is being considered it should bring something more to the table than just new data. I found that many of the papers were really just about new data which was to some degree intellectually unsatisfying.

Participant 83

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

It requires more investment as a reader, because of the multiple stages involved. However, the effort is enjoyable. In particular, I enjoy reading the initial idea and research plan, because I know that I am truly reading an outcome of the "clean" scientific method, before the design (and even research question) become influenced by the results. Stated differently, I like understanding the authors' thought process and creative thinking, and I feel like a Registered Report gives that to me in a purer sense.

What are your main takeaways from the conference?

The conference would have been more effective/useful for everyone concerned (both authors and attendees) if it had been held after stage 1, rather than after stage 2. This way, the energy and insights from the attendees could have been incorporated into the research design before the analysis began. Holding the conference after the analysis, at which point audience feedback becomes essentially irrelevant (because of the very nature of the process) didn't make much sense, ex post. Also, the conference made me question whether the Registered Report approach is suitable for archival capital markets accounting research. In particular, much of the value of the Registered Report approach in general comes from the presumption that null results can be valuable if believed to be truly null, and the Registered Report approach can give you such a clean research design that any null result can indeed be interpreted as such, and not attributed to measurement error or faulty design. While this latter condition holds in many cases in the hard sciences, it's not clear whether we can get the designs to that point in archival capital markets research. So, I'm afraid that null results will still be of questionable value, because there will still be concern about measurement error and/or problematic research designs.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

As I understand it, two key "justifications" for pursuing a Registered Report study are either costly data collection, or trepidation that there will be bias against a study in the review/publication process (i.e., someone may not like a particular result). I would suggest that JAR hold authors to a high standard on these qualifying dimensions, particularly the "costly data" dimension. For instance, at the JAR conference, in several cases in which a paper was seemingly included because of the "costly data collection" criterion, the data collection effort was, in essence, no greater than we would normally expect a PhD student to pursue in efforts to complete a dissertation, or a team of junior faculty to normally pursue with help of research assistants.

What advice would you give to those submitting proposals in the future?

Clearly explain why your study meets one of the qualifying criteria for a Registered Report (see my previous response).

What advice would you give to reviewers and editors managing the process for registered reports?

N/A

Participant 84

Role(s): Attendee

Participant 85

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

The registered reports (as written) seemed lengthy (relative to the information conveyed) and a little dull (even relative to the typical accounting paper).

What are your main takeaways from the conference?

I think it was worth a try, but something would need to be changed to make it interesting enough to repeat.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

I think the idea of registered reports should be separated from the idea of encouraging risky data collection. I could imagine the journal precommitting in principal to some projects that involve substantial risky data collection for which much of the contribution might be descriptive as well as to some projects (probably shorter) that would be precommitments to specific tests (almost like replications with new datasets). I'm not sure the two mix very well though.

What advice would you give to those submitting proposals in the future?

None that I can think of. The advice they would care about would be from the editors.

What advice would you give to reviewers and editors managing the process for registered reports?

I think it was worth experimenting with a registered reports conference, but all registered reports was probably too much. Maybe a subset of more interesting ones, potentially in shorter sessions.

Participant 86

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

Not terribly different.

What are your main takeaways from the conference?

There needs to be a more thorough screening at the first stage. Each paper seemed to have at least one major flaw that could have been addressed if the flaw had been raised prior to the data collection/experiment. It's not really a good use of conference time to have audience members say, "This is an obvious problem - you can only draw this conclusion if you control for X", when the (natural) author response is to say "Oh, it would be too costly to control for X".

If these types of papers are going to be essentially accepted after the data collection/analysis, it seems to make a lot more sense to have the conference at the initial stage where the authors can actually take action.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

I think there's an empirical issue that wasn't sufficiently discussed: Many papers were evaluating a variety of different hypotheses. So, for example, a paper might have a table with 6 columns, and be interested in a particular coefficient estimate in each of those 6 columns. When that coefficient estimate is statistically significant in 1 of those 6 columns, the authors were interpreting that as a statistically significant estimate and interpreting it as: We don't find any evidence for 5 of the columns, but we DO find evidence for the 6th column.

(That might just be my interpretation.) But none of those analyses were controlling for the multiple comparisons problem - that when you make N different comparisons, it becomes increasingly likely that at least one of those N comparisons will appear to be statistically significant.

I would strongly encourage the journal to think about exactly how to handle this type of multiple comparison issue, and to instruct authors to be clear about how they will interpret their results in light of this issue.

What advice would you give to reviewers and editors managing the process for registered reports?

See earlier comment about multiple comparisons problem.

Participant 87

Role(s): Attendee

Participant 88

Role(s): Attendee

Participant 89

Role(s): Attendee

Participant 90

Role(s): Attendee

Participant 91

Role(s): Attendee

Participant 92

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

I still have limited experience with registered reports. However, after reading the registered reports of this year's JAR conference, my impression is that these reports are less subject to publication bias (i.e., more null results).

What are your main takeaways from the conference?

See above.

Also: Future conferences on registered reports should focus on reports before registration, not on already completed registered reports that cannot - and should not be - changed.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

I think it is a great idea to continue offering - or perhaps demanding - registered reports. However, I would focus this path on experimental studies as the benefit of registered reports for archival studies is less clear to me. To foster the quality of archival studies, I would encourage - and perhaps explicitly invite - descriptive pieces as well as replications.

What advice would you give to those submitting proposals in the future?

Present the proposal as often as possible before submission (i.e., treat it as if it were a complete working paper; of course, the community needs to get used to this approach).

What advice would you give to reviewers and editors managing the process for registered reports?

Be kind.

Participant 93

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

The experience was admittedly frustrating for two primary reasons. The first is that there was little opportunity to shape or improve the paper, which left the audience with a sense of helplessness. The second is that some of the topics of inquiry did not seem well-vetted. I expect the latter to improve as people become aware of what a registered report entails, but the former will only change if the editors change the nature of the presentation and engagement.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Conference presentations should discuss the merits of the research question and empirical design.

Participant 94

Role(s): Attendee

Participant 95

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

The papers were written quite differently, reflecting that nature of the research process. I do not prefer the flow/feel of the registered report process-it seemed too locked down and inflexible to the oftentimes ambiguous and fluid nature of research.

What are your main takeaways from the conference?

My main takeaway is that we struggle as a profession to identify interesting research questions. Given the unique nature of registered reports, I was expecting more from these papers, and general found the majority to be uninteresting or lack specific tension. The format definitely seemed to favor experimental research. I thought in general the papers were lower quality and less interesting than regular conference papers.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

To be successful, I feel that registered reports need more feedback early on, and the inclusion of more individuals. It was noted during the conference that only a limited number of referees and editors were involved, in contrast to the dozens of individuals who help shape more standard papers through the workshop format. None or few of these papers were or could be presented elsewhere, and I think that definitely showed in the final product that was presented at the conference.

What advice would you give to those submitting proposals in the future?

Find ways to workshop the idea as much as possible (even though there will be no actual analysis). Consider including an experimental piece in the analysis.

What advice would you give to reviewers and editors managing the process for registered reports?

Include more individuals in the review process.

Participant 96

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

The Registered Report is the right format for empirical research. I found the papers more transparent and their insights (or lack thereof) more persuasive.

What are your main takeaways from the conference?

JAR should open a path for registered reports.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Yes, absolutely.

What advice would you give to those submitting proposals in the future?

Focus on risky tests of theory.

What advice would you give to reviewers and editors managing the process for registered reports?

'- Not all registered reports were sufficiently precise that the research design could be replicated based on what could be read. The report should be comprehensive.

- Be more more open to non-traditional registered reports, e.g., structural, theory, survey. I am worried that registered reports become a synonym for costly field experiments.

- Open a result-blind submission as an alternative path for existing archival data and replications.

Participant 97

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

Horrendous to read the registered reports from the JAR conference. They read like bureaucratic blah-blah.

What are your main takeaways from the conference?

Except perhaps for the behavioral accounting type of research, the registered report is not suitable for empirical archival or analytical research in accounting.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Use sparingly for behavioral accounting, perhaps only for cases where the research question is clearly important and well motivated ([SPECIFIC PAPER TOPIC] is NOT one such question.)

What advice would you give to those submitting proposals in the future?

Don't do it. If it's a good idea, it'll be published anyway. If it's a bad idea, having the protection of the registered report (aka, "affirmative action") will not make it any better.

What advice would you give to reviewers and editors managing the process for registered reports?

Don't do it!

Participant 98

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

There's a learning curve, so it's hard to compare how one reads articles in formats and with content that we've been reading for decades to articles in somewhat new formats and with newer content.

That said, I enjoyed reading the registered research reports. At times, I felt like the pendulum for a purist registered research report is swinging too far in limiting author creativity to spot design innovations and new ways to ask dep var questions. It almost has an escalation of commitment feel.

What are your main takeaways from the conference?

1. There is a lot of bias - by far and away subconscious bias - in the whole framing of typical accounting research papers. Archival authors run specification after specification and experimentalists have their own version: this one w/o nice pvalues is a pilot. This one-which we thought would be a pilot- has nice pvalues, so it's at least experiment 1. (As an aside, one thing I love about highly experienced expert participants is that you will see a lot MORE front end scrutiny. The other end is Amazon Turks: while these participants no doubt can be used to do science, it's rife with temptation to use stop and go sampling etc.

2. There should be room in top journals to use registered research reports. However, it would be a grave error to rely exclusively on these as the mode of operation.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

See two. I'm elated to see "an additional path" here instead anything like "main path"

What advice would you give to those submitting proposals in the future?

Two things:

Use brownbag presentation's at each coauthor's institution of your proposed research report to trusted colleagues before submission.

Simulate rejection: Suppose your proposed registered research report is rejected. What would you guess is the main reason.

Three things, actually: Ask colleagues attending those brownbags to actively do #2 as well.

What advice would you give to reviewers and editors managing the process for registered reports?

I may be misunderstanding the entirety of the process, but I think it would be best if registered departures from an initially planned protocol were allowed, so long as these departures are documented and transparently communicated to readers. This is especially the case for adding post-experimental questions that test the success of manipulations, but also could apply to tweaking the case materials. Then one can block on these changes in looking at analyses.

In a world with infinite supplies of sophisticated investors, auditors, analysts, regulators to serve as participants, and with these participants having lots of excess time to devote to the cause of research, then strict adherence to registered reports allowing little change on the fly is sensible. But we need to be pragmatic, yet scholarly, in our science ... because we live in a world with highly constrained resources, including human subjects who are accounting professionals.

Participant 99

Role(s): Attendee

Participant 100

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

Tedious, not focused, unusually long literature reviews

What are your main takeaways from the conference?

Having a conference on the proposal stage would probably help more. It did not seem helpful to anyone to have a discussion about something that cannot be changed.

I did not find the abundance of "null results" surprising. It could have been discovered from one's own experience. Research is an iterative process and it involves learning. I am not sure if there is anything useful that we discover in the research process by shutting down the learning channel; especially with the research questions that are very novel and we do not know much about.

Registered reports could probably be more appropriate in settings where a lot of "learning" has been done already, e.g., there is some agreement on the measurement of variables and empirical designs. If there is a large disagreement in the literature, it might make sense to proceed with the registered report.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Having registered reports presented at the proposal stage.

What advice would you give to those submitting proposals in the future?

I believe that the choice of the research question is important. It seems that the field could benefit from registered reports by resolving controversial (but well-studied) issues.

What advice would you give to reviewers and editors managing the process for registered reports?

The data novelty should not probably be the most important criterion.

Does the combination of extant literature and research question warrant a registered report?

Participant 101

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

It is difficult to tell. Conceptually the registered report is more credible and gives better incentives to the authors to report the results as they come out.

What are your main takeaways from the conference?

My takeaways is that most of the studies would probably be done without the registered reports process anyway (although would probably not get published as easily). I am not sure the format really encouraged people to take risks to address important questions.

I also think this format is more suitable for a science journal where there is a clear protocol of what the experiment is going to be and it can be verified that this protocol is followed. This works well for controlled experiments but does not work as well for observational studies that need to think about many issues ex post and there is no way to anticipate them ex ante. For this reason, when a study reports a counterintuitive result, there always a concern that there is clearly another explanation that the reviewers did not think of ex ante.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

I would still welcome a small number of submissions of registered reports to the journal directly as long as the authors are addressing important questions that DOES require a significant ex ante investment. However, it is important that the reviewer is also involved ex post.

What advice would you give to those submitting proposals in the future?

The authors need to justify why the study cannot be easily done without the journal's commitment.

What advice would you give to reviewers and editors managing the process for registered reports?

I am not sure. I think the reviewer needs to be able to influence the process ex post to a greater degree. However, the editors need to be prepared to overrule the reviewer and need to indicate some commitment ex ante. In the end of the day, if there is a sense that the results are subject to alternative explanations that were not brought up early on, the authors still need to address this to some degree.

Participant 102

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

I am very much in favor of the concept of the Registered Report and I would have a high degree of comfort with a Registered Report's results as compared to traditional work where significance has potentially been mined. The trouble is that I have to completely trust that the editors of the journal are going to be faithful to the Registered Report process. How many papers that are unable to reject the null will be published before impact factors (and such) lead editors to tweak the process?

What are your main takeaways from the conference?

The reviewer must essentially become a anonymous-devil's-advocate co-author. It was clear to me that several of the conference papers suffered from a lack of appropriate rigor in the review process.

I also think that editors are going to have to struggle to control any (unconscious?) bias towards/against certain authors/topics. Registered reports are essentially giving editors a large say in what papers should even be written.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

I think that the JAR editors are going to have to think long and hard about how they plan to maintain their independence in this process. After all, they will be handing out publications based on ideas.

I also think that they are going to have to give some serious consideration about the different dynamics of the review process of the Registered Reports. Folks who participate in RR reviews have to be even more vested in the outcome than in the traditional publication process.

Suppose I submit a registered report to the journal and get rejected (highly likely!). But then, later, I see (or hear of) a very similar Registered Report begin to make it through the process. What is my recourse?

What advice would you give to those submitting proposals in the future?

I don't have anything to contribute here...

What advice would you give to reviewers and editors managing the process for registered reports?

I believe that I've alluded to the independence issues quite a bit already. Process transparency and reviewer involvement are going to be key.

Participant 103

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

Less polished, less well-thought out in terms of hypotheses development, rigor of research design, and potential alternative explanations for results. Essentially like reading the first draft of a working paper as opposed to reading a published paper.

What are your main takeaways from the conference?

That our existing method of getting extensive feedback from colleagues during the project development stage is far superior to a register report process.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Choose projects where the data or analyses would not be feasible or cost effective but for being offered a registered report publication. Most of the studies in the last JAR conference would have (or could easily have been) written by authors for the normal editorial process.

Allow much more feedback to be offered during the development stages.

What advice would you give to those submitting proposals in the future?

My sense is that the authors did as well as they could given the constraints imposed by the registered report process. That is, my advice would be about revising the process, which would then flow through to allowing the authors to write better papers.

What advice would you give to reviewers and editors managing the process for registered reports?

See my earlier responses.

Participant 104

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

More hand collection

What are your main takeaways from the conference?

Too many non results

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Have the conference in the planning stage

What advice would you give to those submitting proposals in the future?

N/A

What advice would you give to reviewers and editors managing the process for registered reports?

Many more iterations on the models

Participant 105

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

Reading Registered Reports felt like reading earlier drafts of working papers rather than nearly complete working papers that would be typically presented at the JAR conference.

What are your main takeaways from the conference?

My main takeaway was that the Registered Report format in stage 2 of the process is not suitable for a conference. It would have been better and probably more helpful for the authors and conference participants had the conference taken place at stage 1. This would have allowed the audience to provide authors with some feedback and for the authors to benefit from some discussion before tying their hands to the approach they were going to commit to before collecting data and doing any analysis. I was also surprised to see that all of the papers essentially had null results. Finally, the conference left me questioning whether Registered Reports is an appropriate format for social sciences research. I would have thought that the format would have been more suitable for experimental research.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Reconsider whether Registered Reports is an appropriate format for empirical studies and if it is, invest time in educating the authors, referees and the audience about the format and standards. Consider doing the conference at stage 1 (this is what RFS seems to be doing now).

What advice would you give to those submitting proposals in the future?

Be prepared that you might find null results.

What advice would you give to reviewers and editors managing the process for registered reports?

Consider having a conference in the first stage excepting proposals but not guaranteeing a clear path to publication at this stage.

Participant 106

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

More ambitious, less polished

What are your main takeaways from the conference?

Conference should have been with the first stage rather than afterwards.

Huge time commitment to be the referee for one of these papers.

Most of the authors seemed to like it.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

I like the idea of registered reports. I can see how with a little work that these could easily be improved to work really well for experimental accounting. I think the format worked best papers with the experimental papers. Maybe add some additional evaluation of sample size.

I understand the appeal of basically guaranteeing publication, if you can take the time and effort to bring new and important data to the field. I am not sure registered reports are the exact best mechanism to get that result. As someone that likes getting new data sources, I learn a lot about how to structure my tests from looking at the data. Once the data is out there, replication studies could do a better job than a registered report could in dealing with confirmation bias.

What advice would you give to those submitting proposals in the future?

good luck

What advice would you give to reviewers and editors managing the process for registered reports?

good luck

Participant 107

Role(s): Attendee

Participant 108

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

I have more confidence in the pattern of results. Sometimes I read published papers and am far from convinced that the theory was developed in advance .There is an expectation from reviewers that everything will fit a nice neat pattern .

It is likely that registered reports will lead to research progressing in quicker with new unexpected findings clearly identified and giving other researchers the opportunity to explore unexpected results with new designs and data

What are your main takeaways from the conference?

NA

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Expect some unexplained results particularly when experienced participants are used . There past experiences can often interact with manipulated variables

What advice would you give to reviewers and editors managing the process for registered reports?

Be willing to work with papers that are on important topics if the main results are there but some inconsistencies which create opportunities for future research

Participant 109

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

I find a registered report is closer to what real research should be given the ex ante commitment.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

I think JAR should definitely offer Registered Reports as a path to publication. My advice would be to have issues devoted exclusively to Registered Reports, in the same way there is an issue devoted to the conference.

Participant 110

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

Registered report papers seem like not a successful experiment because too much commitment ex ante which precluded learning from input on research design and from the findings.

What are your main takeaways from the conference?

Not too good.

In all conferences I expect a couple of good, insightful papers and the rest not so impressive. That's the nature of almost all conferences. The JAR Conference last year, however, didn't seem to include any good, insightful papers, and many were downright awful.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Be far more selective and not devote an entire conference to it.

What advice would you give to those submitting proposals in the future?

Do recognize that pre-commitment is a double-edged sword. On one hand, you get a publication, but on the other hand you might be hurting quality by too much ex ante commitment.

What advice would you give to reviewers and editors managing the process for registered reports?

Be far more careful in evaluating research design before committing to accept the paper.

Participant 111

Role(s): Attendee

Participant 112

Role(s): Attendee

Participant 113

Role(s): Attendee

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

Conference before the study is executed, but after the registered report (i.e., that the study design can be changed)

Participant 114

Role(s): Attendee

Participant 115

Role(s): Attendee

Participant 116

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

It felt similar. The papers were

What are your main takeaways from the conference?

The main takeaway for me is that the base rate for non-results from vetted hypotheses and research designs is 6 out of the 7. This makes me view existing papers with more skepticism.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

'- The research ideas should be workshopped more before the proposals are sent to the journal.

- Articles should have more stringent requirements placed on the theoretical motivation and identification. Some of the papers seemed deficient in these areas.

- Perhaps there is room for a "data publication". The main contribution of some of the papers seemed to be the data set itself. Maybe this could be considered a minor-published piece that is approved by the Journal and could be cited.

What advice would you give to those submitting proposals in the future?

"What advice would you give to the Journal of Accounting Research"

What advice would you give to reviewers and editors managing the process for registered reports?

"What advice would you give to the Journal of Accounting Research"

Participant 117

Role(s): Attendee

How would you compare reading a Registered Report to a typical article published in a top accounting journal?

The reports were longer and not as streamlined and focused on the key results as a regular paper. A registered report needs to report on all the tests and results that the authors originally proposed. A typical article will likely drop results that did not pan out or positively stated are less relevant or interesting.

What are your main takeaways from the conference?

I was struck by the large number of “no results” or insignificant results. The incidence was much higher than we normally see. The interpretation of this observation is not obvious. It could be that by giving more discretion to authors in the normal process, they can tease out the results. That is, the difference could reflect learning from the data and in the process. An alternative and less favorable interpretation is that this illustrates the amount of p-hacking that is normally going on.

My other main takeaway was that we need to think and talk a lot more about the publication process. The reliability of research findings is very importance but rarely discussed or debated. We need more experiments like this one.

What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?

It was very clear that the proposals need major vetting and exposure. Much of the conference discussion was mostly about Stage 1, i.e., what the authors should be studying rather than about Stage 2. So I would advise that the proposals need to be presented just as we present papers. As the process is lengthy and a bit more cumbersome than the regular process, I would recommend offering the RR process only for papers that would likely have a large contribution. That is, desk reject less promising proposals. Make sure that the authors discuss what we would learn from a no result.

What advice would you give to those submitting proposals in the future?

Extensive vetting of the proposals. Given your hands are tied once the proposal is accepted it is very important to think about the various potential outcomes in advance. Careful vetting is crucial. I would recommend using the RR process when the authors take on projects that later might be controversial and/or be accused of having peeked at the data first.

What advice would you give to reviewers and editors managing the process for registered reports?

See answer on previous page.