

Performance Effects of Setting a High Reference Point for Peer-Performance Comparison

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Compliance with Data and Code Sharing Policy for the Journal of Accounting Research

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

A research assistant, Paul Smith, designed software to run computations on data from HarvardX for placement in performance feedback. Henry Eyring received data for the paper's analyses from HarvardX and performed the analyses.

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

V.G. Narayanan and Henry Eyring met and discussed the experiment with data managers and administrators at HarvardX. Glenn Lopez, a HarvardX data scientist, provided Henry Eyring access to a folder in the Harvard University Research Computing Environment and placed data from HarvardX courses in that folder. Henry Eyring drew data from that folder for analysis of the main experiment referenced in the paper on September 27, 2016. For analysis of the supplemental experiment referenced in the paper, he drew data from that folder on March 8, 2017 and March 20, 2017. Henry Eyring sent the field-experiment-specific surveys through Qualtrics and downloaded the related data for analysis on September 27, 2016, and March 21, 2017 for the main and supplemental experiments, respectively. Appendix B in the main text and the online appendix together show all survey instruments including performance feedback and surveys.

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

The data are obtained from HarvardX on a proprietary basis. We have privately provided the editors with contact information for a representative of HarvardX who can confirm the data were obtained by the authors. We have also explained to the editors the terms of our agreed-upon use of the data. HarvardX did not impose restrictions with

respect to publishing certain results, and we do not have permission to share the data publicly.

4. *A complete description of the steps necessary to collect and process the data used in the final analyses reported in the paper. For experimental papers, we require information about subject eligibility and/or selection, as well as any exclusion criteria.*

We describe our data, including subject eligibility, in sections 3 and 4 of the paper. We provide further details in answer to #2 above and in the Stata do-file “EN_RP_Code”.

5. *Prior to final acceptance of the paper, the computer program used to convert the raw data into the dataset used in the analysis plus a brief description that enables other researchers to use this program. Instead of the program, researchers can provide a detailed step-by-step description that enables other researchers to arrive at the same dataset used in the analysis. The purpose of this requirement is to facilitate replication and to help other researchers understand in detail how the sample was formed, including the treatment of outliers, Winsorization, truncation, etc. This programming is in most circumstances not proprietary. However, we recognize that some parts of the data generation process may indeed be proprietary or otherwise cannot be made publicly available. In such cases, the authors should inform the editors upon submission, so that the editors can consider an exemption from this requirement.*

We use Stata to convert the raw data and perform all analyses. The file “EN_RP_Code” uses the HarvardX dataset to yield the paper’s analyses.

6. *Data and programs should be maintained by at least one author (usually the corresponding author) for at least six years, consistent with National Science Foundation guidelines.*

The authors will maintain all data and programs for at least six years.