Congratulations on receiving an invitation to revise and resubmit your proposal to the *Journal of Accounting Research* 2017 Conference. This decision by the Editors indicates that your submission shows promise in benefiting from the Conference’s Registration-based Editorial Process (REP). While all of the *Policies, Requirements and Guidelines for Authors* remain in force (as provided with the initial Call for Papers), we provide some additional suggestions for ensuring that your revision has the best possible chance of being evaluated effectively, being approved for “in-principle acceptance”, and making a substantial contribution to the literature.

Naturally, you should respond fully to the suggestions provided by the reviewer(s) and Editor. Where your responses improve the substantive contribution of the proposed research (e.g., by clarifying theory and relation to existing research, constructing tests that allow clearer interpretations, etc.), you should incorporate your revisions into the body of the proposal. Keep in mind that once a proposal receives in-principle acceptance, we expect that there will be few changes to sections describing your theory, methods and planned analyses, while changes to the introduction will be limited to inclusion of the final results and interpretations. It is therefore essential that you write these as clearly as possible. In particular:

- The proposal should be written and formatted like a research paper, except that some parts are missing (results and interpretations), and other parts are more detailed (methods and planned analyses).
- Your description of planned analyses should include a clear definition of the empirical methods, all variables, how they are coded and/or estimated, what control variables will be included for each model, and how you are addressing missing and extreme values (e.g., interpolation, winsorization, transformation, etc.).
- The paper should include templates for the tables you expect to present for planned analyses, structured and formatted as the complete table will be, except without results. The editorial process will be most effective if you err on the side of completeness (e.g., including a row for each control variable, and a column for each variation on the model); tables can be simplified later if certain variables and models provide limited insights given the actual realization of the data.

Some responses are more appropriately handled in Appendices or memos to the Editor and reviewer(s), because they affect your ability to fulfil your commitments to complete the study effectively and as promised, or require more detail than is appropriate to include in the body of the proposal. Such revisions include those that:

- **Establish feasibility.** If you are being asked to clarify your ability to gather data that is timely and complete, make your case in a memo. However, if you have been asked to establish feasibility by gathering and analyzing pilot data, report your methods and results in an
Appendix, so that it can be made available to readers in the event your proposal is approved and ultimately published.

- **Alter data sharing policies.** If you are offering to make data more widely available, for example, include this information in a memo.

- **Clarify details of methods and planned analysis.** While your methods and planned analyses should be described thoroughly in the paper, Editors, reviewers and readers will ultimately want assurance that you did not adjust them after observing your results. Your revision should include appendices that describe all details of method and planned analysis, even those that seem minor. This information should be included in appendices that will be shared online in the event your proposal is approved and ultimately published. Typical appendices will include:
  - Detailed protocols for data gathering methods and/or coding of responses;
  - Additional details on your statistical analyses, your proposed variable transformations, treatment of outliers, and underlying statistical assumptions and techniques. You could provide a draft code of your program or a step-by-step outline of your statistical analyses. (Keep in mind that the JAR data policy applies to the REP process as well, which requires submission of the actual code or step-by-step description upon acceptance of an article.)

Again, the more specificity you provide in your revision, the easier it is for us to grant in-principle acceptance.

If you have any questions on how best to organize your response, feel free to contact one of the Editors.