Data and Code Sharing Policy for the Journal of Accounting Research

The authenticity, integrity, and proper handling of data are central to academic research. To provide transparency and facilitate replication, JAR expects authors to fully describe the data used in their empirical analyses as well as how they process and analyze the data to generate published results. While transparency and replication are critical, we recognize that tradeoffs and constraints are involved in requiring authors to publicly provide their data and share their programs and code. After consultation with our editorial board, we have formulated the following data and code sharing policy for articles published by JAR.

For all new submissions, we require authors of empirical papers (including archival, experimental, field studies, surveys, structural papers, and simulations) to comply with the following data and code sharing policy, unless the editors have agreed to an exception from this policy. Authors need to seek any exceptions from this policy at the time of initial submission.

To be provided upon initial submission on a separate data description sheet:

1. A description of which author(s) handled the data and conducted the analyses.
2. A detailed description of how the raw data were obtained or generated, including data sources, the specific date(s) on which data were downloaded or obtained, and the instrument used to generate the data (e.g., for surveys or experiments). We recommend that more than one author is able to vouch for the stated source of the raw data.
3. If the data are obtained from an organization on a proprietary basis, the authors should privately provide the editors with contact information for a representative of the organization who can confirm data were obtained by the authors. The editors would not make this information publicly available. The authors should also provide information to the editors about the data sharing agreement with the organization (e.g., non-disclosure agreements, any restrictions imposed by the organization on the authors, such as restrictions to publish certain results).

To be provided in the paper or the online appendix:

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

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

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

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

The data description sheet and the program(s) (or the step-by-step description from item #5) will be posted on the JAR website after publication along with the online appendix.

Authors should keep in mind that the overarching goal of our policy is to increase transparency, facilitate replication and, ultimately, to strengthen the credibility of published research. Thus, after completing the above steps, it will likely be useful for authors to step back and ask whether the information they have provided will allow an informed researcher to understand and replicate the analyses reported in the paper (subject to the exceptions indicated).

We also advise authors to review the FAQ Sheet on our data and code sharing policy posted on the JAR website.

At this stage, we do not require that authors make the raw or final datasets publicly available. However, we strongly encourage authors to publicly share their data to the extent reasonably possible and as long as sharing does not violate any copyrights or confidentiality agreements. If the authors are willing to share data, we can host them on the JAR website. Alternatively, authors can consider posting or storing their data and programs with a third party.

The Editors

December 2014 (updated November 2016)