

Data Policy for the Journal of Accounting Research

The authenticity, integrity, and proper handling of data are central to the academic research mission. To 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 is critical, we recognize that tradeoffs and constraints are involved in requiring authors to publicly provide their data and programs. After consultation with our editorial board, we have formulated a new policy regarding the availability and handling of data for articles published by JAR.

For all new submissions received on or after January 1, 2015, we require authors of empirical papers (including archival, experimental, field studies, surveys, and simulations) to submit the following as part of the initial submission, unless the editors have agreed to an exception from this policy:

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 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 agreement, any restrictions imposed by the organization on the authors with respect to publishing certain results).
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.
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.

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 above items #1 and #2 should be reported on a data description sheet that is uploaded upon submission. Item #3 should be included in the submission letter to the editors. Item #4 is typically provided in the paper itself. The data description sheet and the program (or step-by-step description; item #5) will be posted on the JAR website after publication.

At this stage, we do not require that authors make the final dataset or programs performing the analyses publicly available. However, we strongly encourage authors to publicly share their data and programs to the extent reasonably possible. If the authors are willing to share data and/or programs, 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

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