The purpose of our data integrity and code sharing policy is to enhance the credibility of empirical research published in Contemporary Accounting Research (CAR) through the disclosure and sharing of information that supports the replication of key findings. The policy applies both to the data used in the research, and where applicable, the computer program(s) or code employed to create the final dataset used for the analysis reported in the manuscript. Our policy is consistent with the practices of other top academic journals in accounting and related disciplines. Overall, we believe that adherence to the requirements of our data integrity and code sharing policy benefit the authors of the research and the accounting research community more generally.

The data integrity and code sharing policy described below does not require authors to make the data used in their research publicly available. That said, we believe it is highly beneficial to the research community for authors to publicly share their data, subject to any copyright restrictions or confidentiality agreements in the case of proprietary data obtained from organizations or from individuals in studies employing experiments, interviews, or surveys.

Effective May 1, 2020, authors of all new submissions of empirical research (archival, experimental, field studies, surveys, and simulations) are required to comply with the data integrity and code sharing policy. Requests for exceptions to any element of the policy must accompany the initial submission. All decisions on such requests will be made by the Editor-in-Chief and will only be approved in exceptional circumstances.

At the time of the initial submission, the following information is to be provided in Editorial Manager.

1. A brief description of how the data used in the study were acquired or produced and the specific sources of the data. Authors of studies employing surveys or experiments are also required to provide the complete research instrument (e.g., questionnaire, experiment materials) as part of the initial submission.

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3. Disclosure of the author(s) who had access to the data and who were involved in the analyses of that data.
For **accepted manuscripts**, *prior to publication* the following information must be provided:

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