Contemporary Accounting Research
Data Integrity and Code Sharing Policy

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.

2. For studies using proprietary data from an organization, the authors must acknowledge their agreement to provide a credible means of verifying the data source or the research site, on request from an editor. This information would only be used to verify the data description in the manuscript should the need arise. Authors must also briefly describe any restrictions on information or results disclosure in the manuscript imposed by the organization through a non-disclosure agreement or by other means.

3. Disclosure of the author(s) who had access to the data and who were involved in the analyses of that data.

For **final version manuscripts**, <u>authors</u> must archive the computer program(s) or code employed to create the final dataset utilized in the results analysis reported in the manuscript in an appropriate public repository of their choosing (e.g., personal website, institutional website). The archived materials should be accompanied by an explanation of how to use the program(s) or code. Authors' compliance with this requirement should provide other researchers with a detailed understanding of how the final dataset was created. As such, the explanation should include definitions for key variables, criteria for omitting observations (e.g., outliers) where applicable, and any other modifications to the data used in the analysis (e.g., winsorizing, truncating, etc.).

Prior to acceptance, the following information is to be provided in Editorial Manager.

4. A data availability statement, including a link to the repository used by the authors. Any restrictions regarding sharing the computer program(s) or code should be acknowledged at the time of initial submission. The Editor-in-Chief will consider these restrictions when making an overall decision as to whether the authors are able to comply with the spirit of *CAR's* data integrity and code sharing policy.

   When data is available and linked, authors must provide a citation of the data in their reference list. Citation and data availability statement templates can be found on <u>Wiley's Data Sharing Policies webpage</u>.

5. Assurance that, consistent with the National Science Foundation guidelines, all data and computer program(s) or code pertaining to the results reported in the manuscript will be maintained by at least one author (usually the corresponding author) for at least six years.