

## Informed Consent

### Informed Consent Form

This research is being conducted by Professor Robert Bloomfield, Professor Kristina Rennekamp, and Blake Steenhoven, a PhD student at Cornell University. We are asking you to participate in a research study to help us better understand the effects of discretion in the accounting publication process. This form is designed to give you information about this study. We will describe this study to you and answer any of your questions.

**PROJECT TITLE:** Survey of Accounting Researchers' Perceptions of the Registered Report Process

**PRINCIPAL INVESTIGATOR:**

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(607) 255-9407

**WHAT THIS STUDY IS ABOUT:** The purpose of this research study is to better understand accounting researchers' perceptions about the use of registered reports in the publication process.

**WHAT WE WILL ASK YOU TO DO:** If you agree to participate in this study, you will be asked to provide your opinions on the use of registered reports in the accounting research process. You should be able to complete the survey in approximately 15 to 20 minutes.

**RISKS AND DISCOMFORTS:** We do not anticipate any risks from participating in this research.

**BENEFITS:** There are no direct benefits to you as a participant. However, we expect your participation to result in valuable benefits to society by helping us learn more about how authors view the use of registered reports in the publication process.

**PAYMENT FOR PARTICIPATION:** There is no payment for taking part in this study.

**PRIVACY/CONFIDENTIALITY:** In order to target survey respondents of interest, we emailed you directly to invite you to participate. Thus your email address is recorded along with your responses. However, we will delete all identifying email information before analyzing any data. No personally identifying information will be tied to your responses in our analyses, and none of the authors will know your identity when looking at responses. Publications or presentations of findings will include only aggregated or anonymous data. This high level of anonymity is provided so you can respond openly and honestly to the study questions. We anticipate that your participation in this survey presents no greater risk than everyday use of the internet.

**TAKING PART IS VOLUNTARY:** Your participation in this study is entirely voluntary. There will not be a penalty if you decline to participate. You may decline to answer any questions or discontinue participation at any time without penalty.

**IF YOU HAVE QUESTIONS:** The main researcher conducting this study is Professor Robert Bloomfield at Cornell University. If you have questions later, you may contact Robert Bloomfield at [rjb9@cornell.edu](mailto:rjb9@cornell.edu) or at 607-255-9407. If you have questions or concerns regarding your rights as a subject in this study, you may contact the Cornell Institutional Review Board (IRB) for Human Participants at 607-255-6182, [irbhp@cornell.edu](mailto:irbhp@cornell.edu) or access their website at <http://www.irb.cornell.edu>. You may also report your concerns or complaints anonymously through Ethicspoint online at [www.hotline.cornell.edu](http://www.hotline.cornell.edu) or by calling toll free at 1-866-293-3077. Ethicspoint is an independent organization that serves as a liaison between the University and the person bringing the complaint so that anonymity can be ensured.

If you would like a copy of this form to keep for your records, please print it now.

If you agree to participate, please click the “next” button below. By beginning the survey, you acknowledge that you have read this information and agree to participate in this research, with the knowledge that you are free to withdraw your participation at any time without penalty.

## **Introduction/Condition Selection**

Last May the Journal of Accounting Research conference was devoted to registered reports. As part of the conference issue to be published next year, I am soliciting input from everyone who was involved in the conference as an attendee, submitting author, and/or reviewer. Findings will be published in the conference issue of JAR.

Your responses will be kept strictly confidential. While we may quote some responses, we will only do so in a way that ensures that no people or papers are identifiable. We encourage you to be as frank as possible.

In what capacity did you contribute to the 2017 Journal of Accounting Research Conference on Registered Reports of Empirical Research?

Please select all that apply:

- Attendee
- Reviewer
- Author (Proposal Accepted)
- Author (Proposal Not Accepted)

### Accepted Author Questions

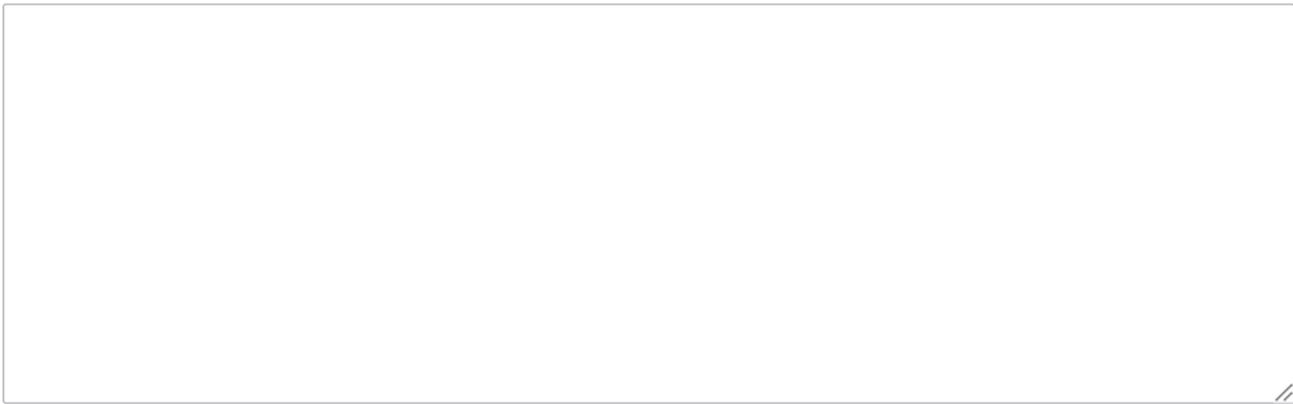
The following questions ask about your experience as an author of an accepted submission:

What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?

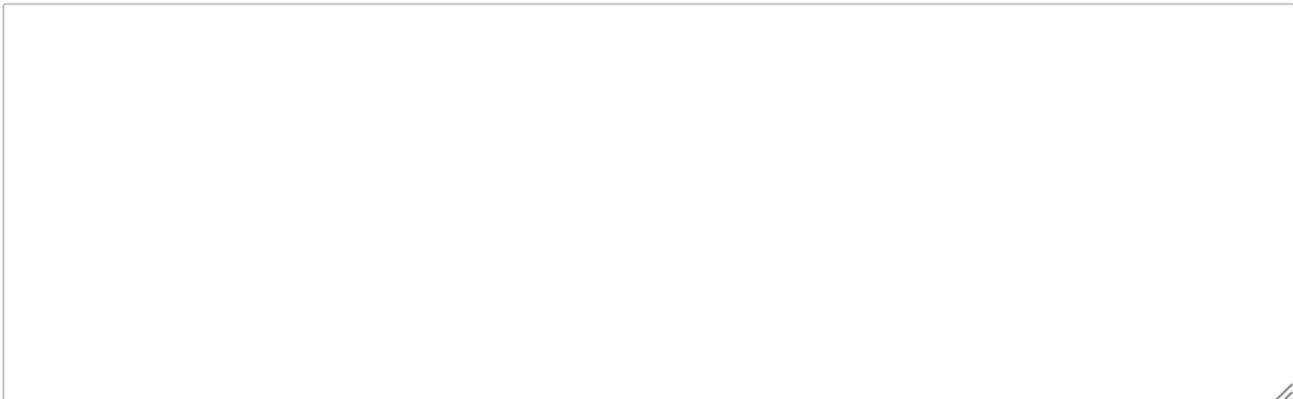
What challenges did you face in writing the final Registered Report that you don't face in writing a traditional manuscript?

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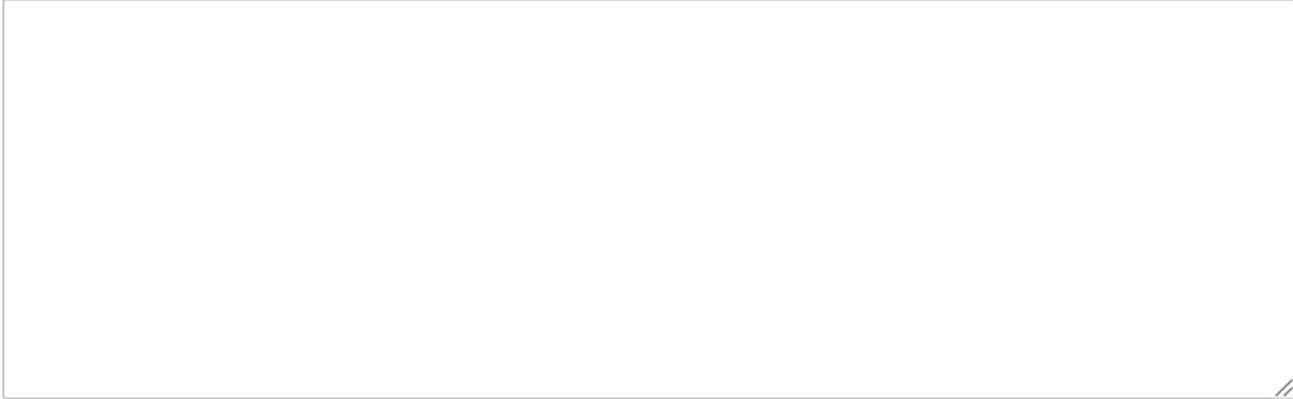
What would have made your experience as an author easier, or would have resulted in a better final report?

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What advice would you give to those submitting proposals in the future?

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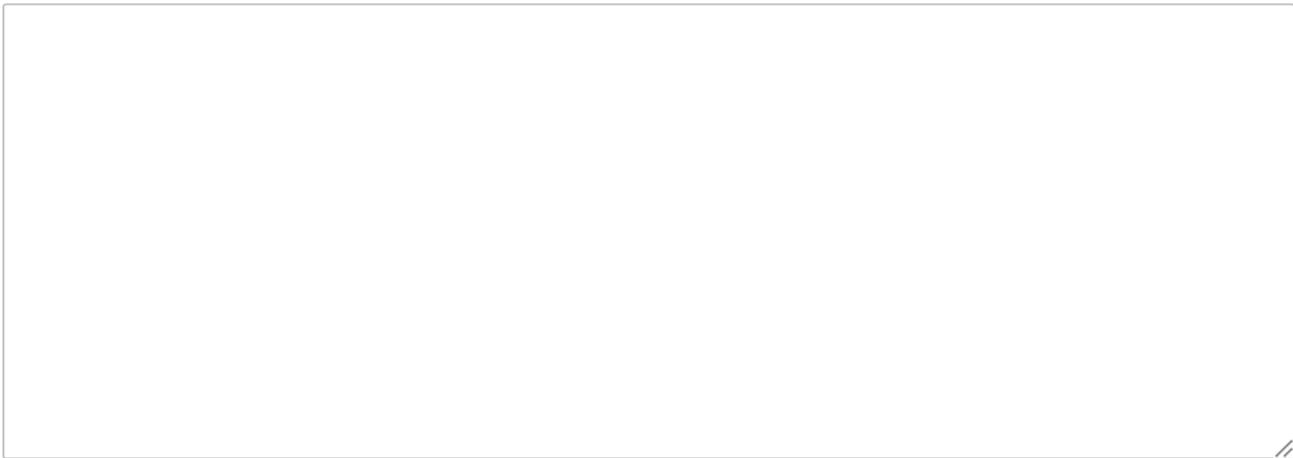
What advice would you give to reviewers and editors managing the process for registered reports?



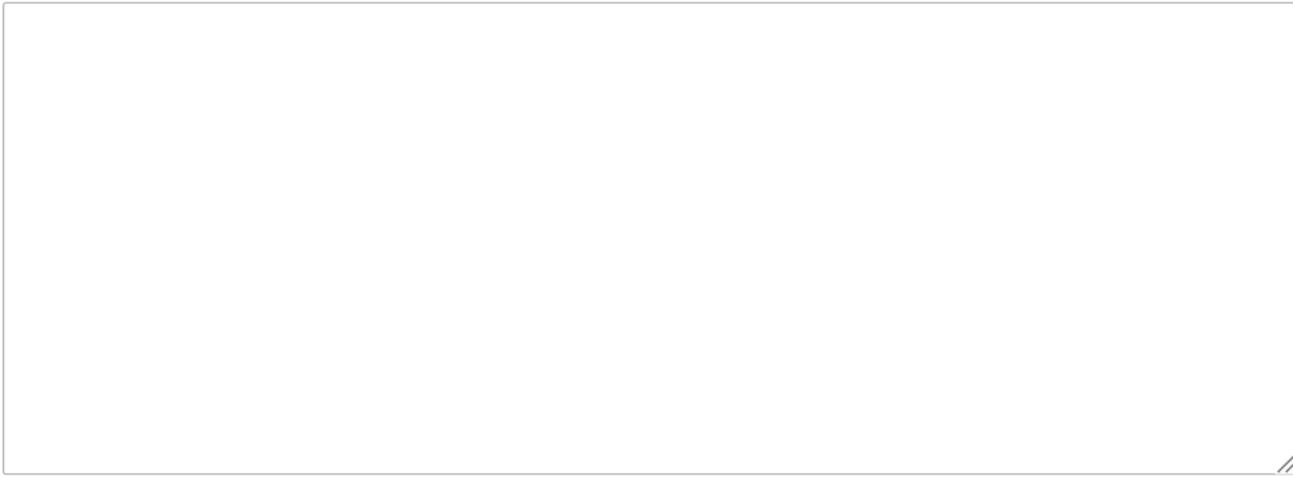
## Reviewer Questions

The following questions ask about your experience as a reviewer:

How would you compare your experience reviewing a Registered Report proposal to reviewing a typical manuscript?



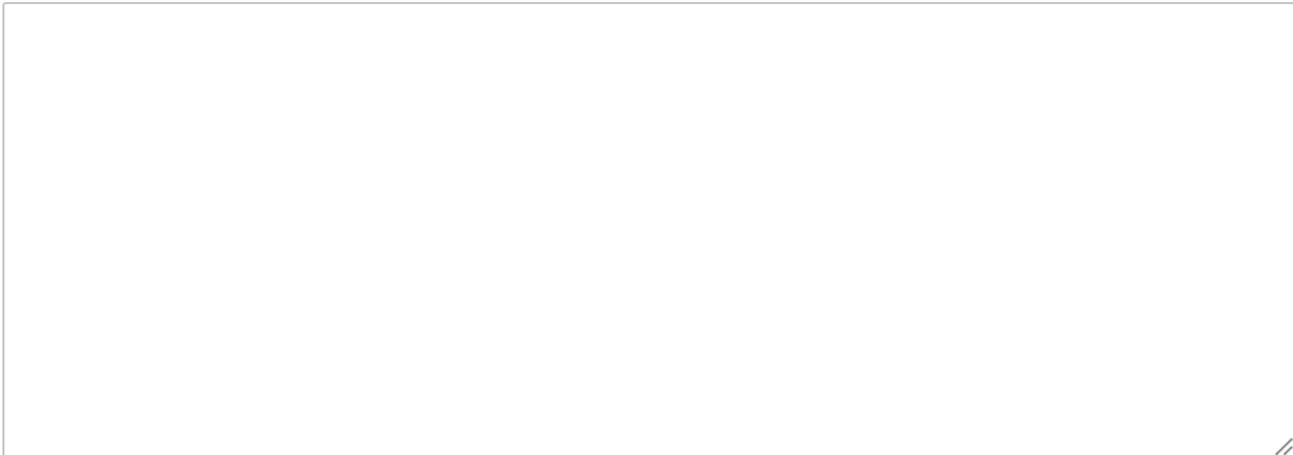
What would have made writing your review easier and/or more effective?



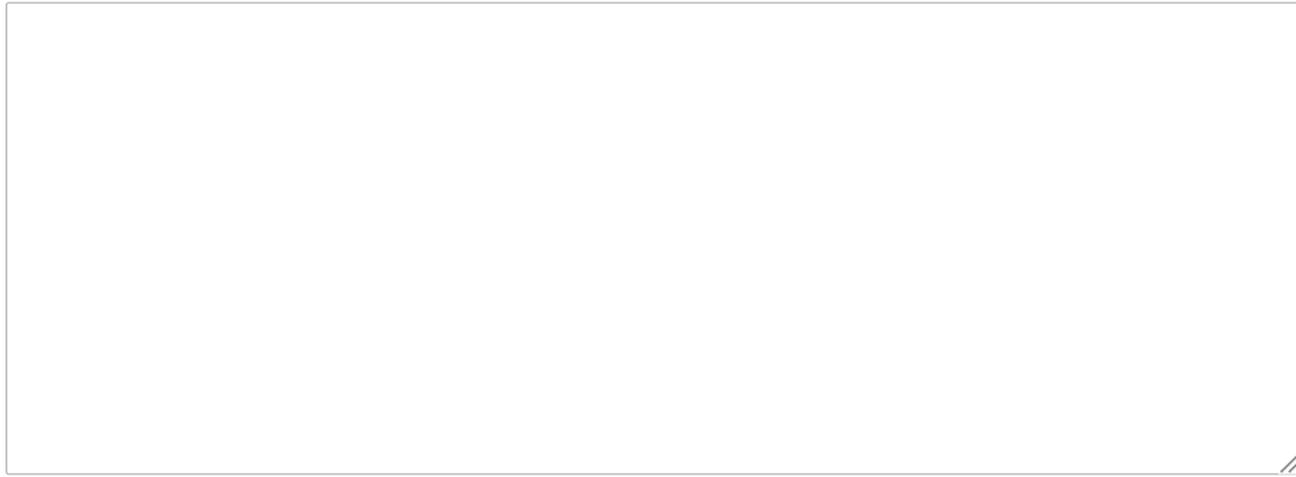
## Attendee Questions

The following questions ask about your experience as a conference attendee:

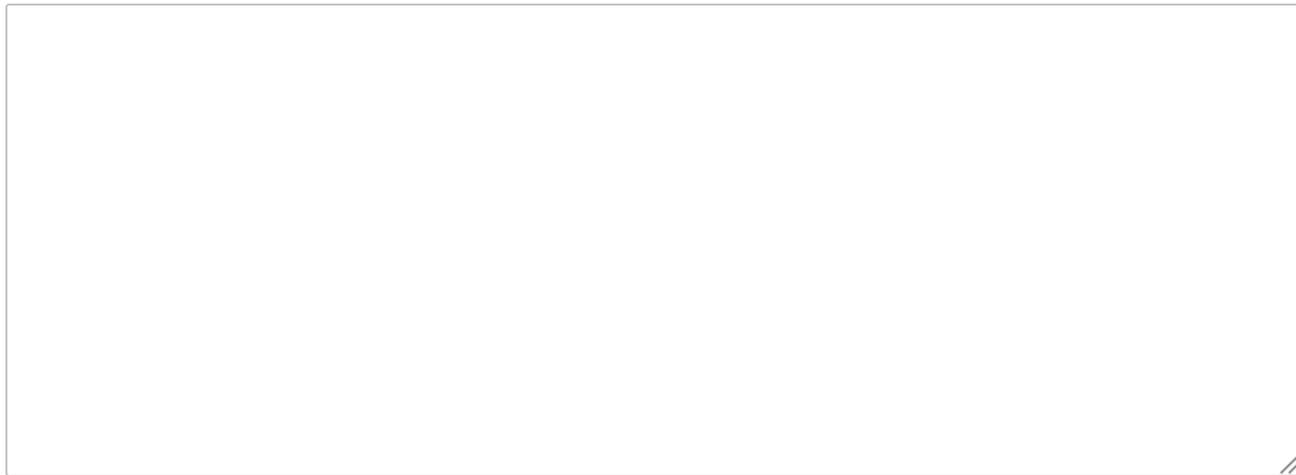
How would you compare reading a Registered Report to a typical article published in a top accounting journal?



What are your main takeaways from the conference?



What advice would you give to the Journal of Accounting Research if they continue to offer Registered Reports as an additional path to publication?



## **ThankYou**

Thank you for participating in this survey. If you click the arrow on the bottom right, your answers will be recorded and you will be unable to make any changes. Otherwise, you are free to continue adding and revising responses, and responses will be recorded 1 week after your most recent edit.

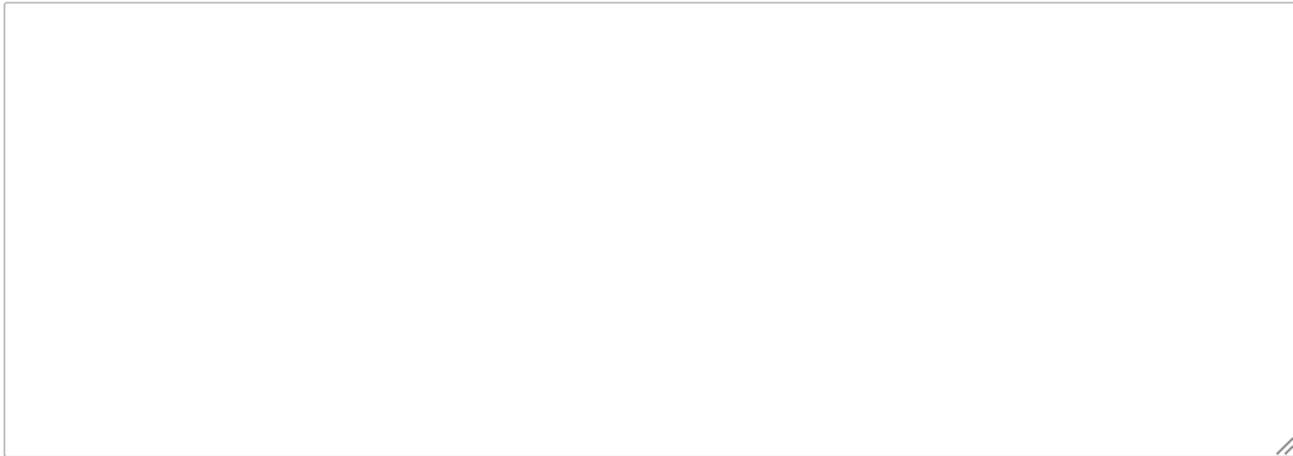
p.s. Earlier this Fall I asked you to respond to a companion survey on how accounting researchers use their discretion as authors. Results of that survey will also be reported in the special conference issue. If you have already responded to that survey, thank you! If you have not, you can use this link to do so:

[https://johnson.qualtrics.com/jfe/form/SV\\_2mfNb4BK0b8qx Eh](https://johnson.qualtrics.com/jfe/form/SV_2mfNb4BK0b8qx Eh)

## Rejected Author Questions

The following questions ask about your experience as an author of a submission that was not accepted:

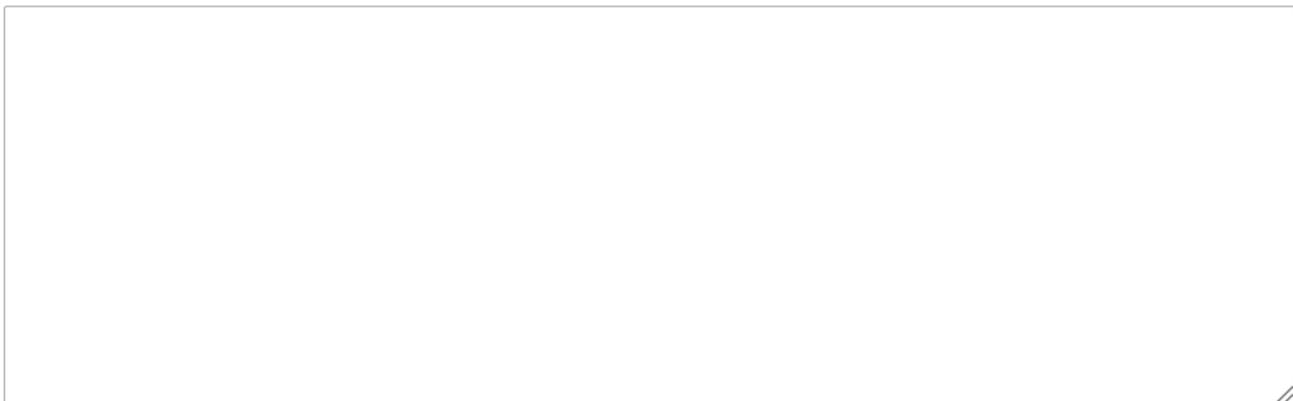
What challenges did you face in writing a proposal for a Registered Report that you don't face in writing a traditional manuscript?



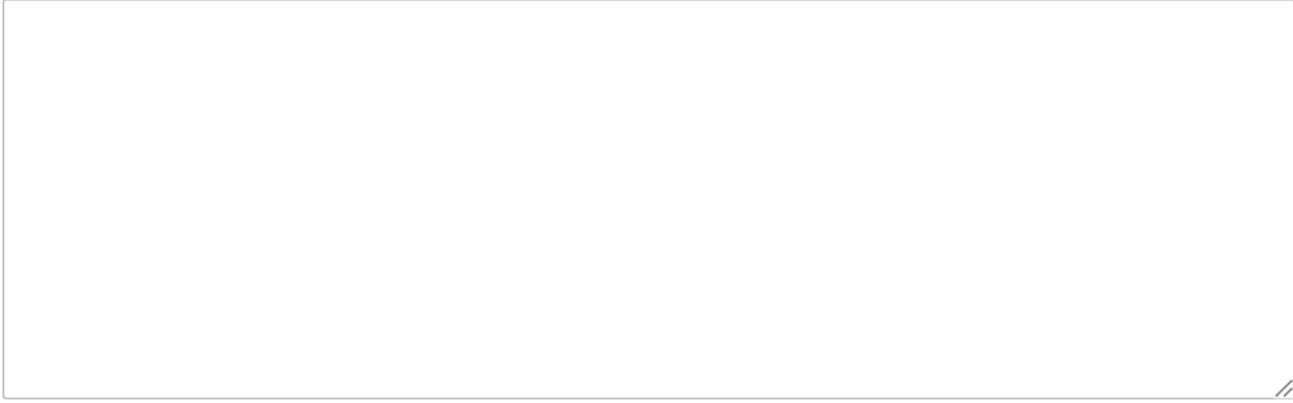
Have you pursued your project even though the proposal was not approved for the conference?

If not, why not?

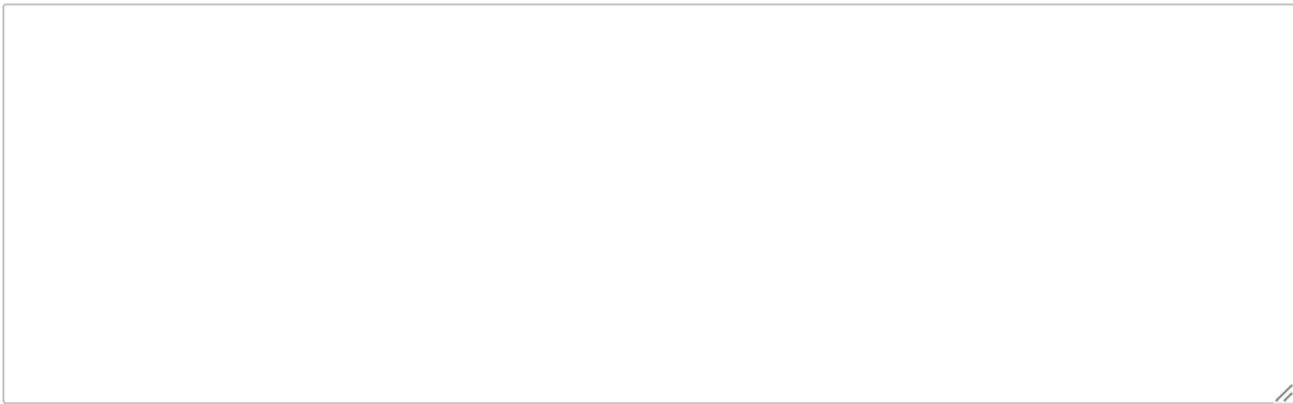
If so, how did the ultimate project differ from the last proposal you submitted? Did you invest as much in the project as you proposed?



What advice would you give to those submitting proposals in the future?

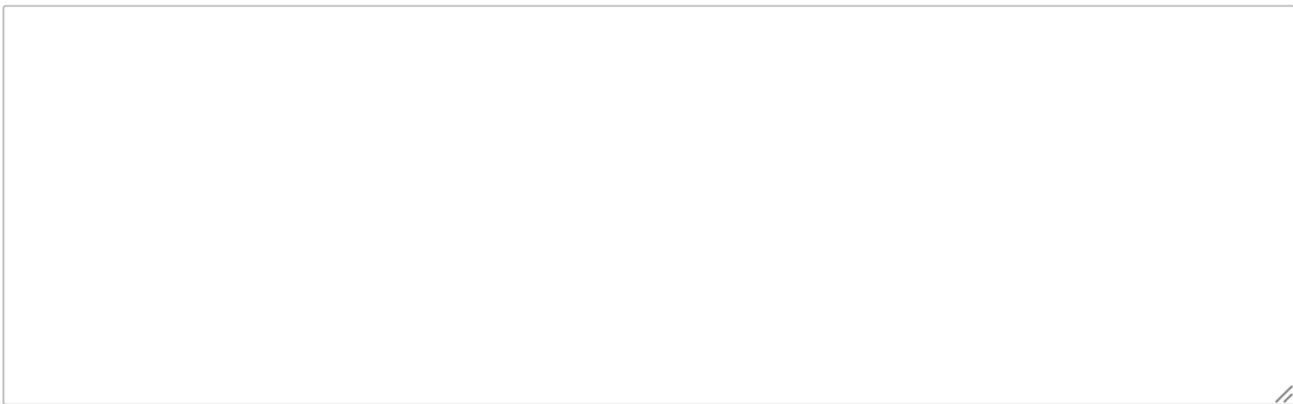


What advice would you give to reviewers and editors managing the process for registered reports?

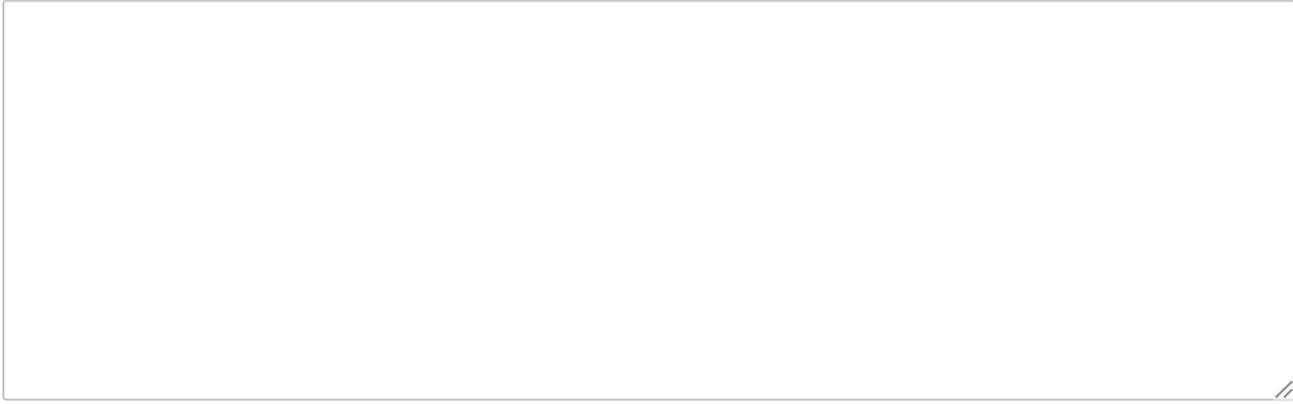


### **Non-Author Advice Questions**

What advice would you give to those submitting proposals in the future?



What advice would you give to reviewers and editors managing the process for registered reports?



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