

Less Information, More Comparison, and Better Performance: Evidence from a Field Experiment

Henry Eyring

The London School of Economics and Political Science

Patrick J. Ferguson

Harvard Business School

Sebastian Koppers

WHU – Otto Beisheim School of Management

Compliance with Data and Code Sharing Policy for the Journal of Accounting Research

March 2021

1. *A description of which author(s) handled the data and conducted analyses*

Sebastian Koppers received performance data for the paper's analyses from Anton Paar SportsTec and survey data for the paper's analyses through the online survey company QuestBack. Henry Eyring and Sebastian Koppers performed 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 data.*

Henry Eyring and Sebastian Koppers met and discussed the experiment with data managers and administrators at Anton Paar SportsTec. Roland Goriupp, Head of Sports at Anton Paar SportsTec, sent an email with six exports from Anton Paar SportsTec database, one for each treatment group of the 3x2 design, to Sebastian Koppers on October 22nd 2019. This performance data was downloaded from Anton Paar SportsTec database by Christof Sirk, Lead Software Engineer at Anton Paar SportsTec. Sebastian Koppers sent the Field-Experiment-Specific surveys through QuestBack and downloaded the related data for analysis on October 22nd 2019. Sebastian Koppers compiled these data sets into a master data panel that was used for the analyses in the paper. Sebastian Koppers sent the master data panel to Henry Eyring on October 23rd 2019. Appendix B in the paper describes all variables investigated in our paper, including performance and survey variables.

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).*

The data are obtained from Anton Paar SportsTec on a proprietary basis. We have privately provided the editors with contact information for a representative of Anton Paar SportsTec who can confirm the data were obtained by the authors. We have also explained to the editors the terms of our agreed-upon use of the data. Anton Paar SportsTec did not impose restrictions with respect to publishing certain results, and we do not have permission to share the data publicly.

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.*

We describe our data, including subject eligibility, in sections 4 and 5 of the paper.

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.*

The file “LIMC_Code” contains the computer program used to produce the results of the main analyses reported in tables 2-9. The data are from a field site and are proprietary. Since the data are not publicly available, there are no identifiers.

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.*

Sebastian Koppers and Henry Eyring will maintain the data and programs for at least six years.