

Internet Appendix to
**“Reproducibility in Accounting Research:
Views of the Research Community”**

Luzi Hail
The Wharton School,
University of Pennsylvania

Mark Lang
University of North Carolina

Christian Leuz
Booth School of Business,
University of Chicago & NBER

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Abstract

This document contains the original survey instrument that we used to poll the invitees to the 2019 JAR Conference. We implemented and administered the survey through Qualtrics.

SURVEY ON REPRODUCIBILITY OF ACCOUNTING RESEARCH

Welcome

Welcome to our survey exploring how reproducibility is viewed by the accounting research community. The results from this survey will help us form the basis for a panel on reproducibility at the 2019 JAR Conference. The survey should take no longer than 10-15 minutes to complete. Individual responses will not be published or shared.

How we define reproducibility

For the purposes of this survey and in line with the terminology in natural science, we consider a study to be reproduced (or “reproducibility”) when its findings are confirmed in similar settings (these may include slight but reasonable variations of method, sample or time period). By contrast, a study is replicated (or “replicability”) when it is repeated exactly, using the same underlying datasets and methods. This survey talks about the larger issue of reproducibility of accounting results, not just the exact replication of accounting studies (except for Question 3).

Think there is a crisis

1. To what extent do you feel that reproducibility is receiving sufficient attention in the research community?

- Too much
- A reasonable amount
- Not enough
- I am unsure

Proportion of published results

2. In your opinion, what proportion of published results in accounting research are exactly replicable (i.e. the results could be replicated exactly given the dataset and empirical approach described in the paper)?

Give your best estimate: Slide the button so that it appears below your estimate, or simply click on the number.

- 0 % 10 % 20 % 30 % 40 % 50 % 60 % 70 % 80 % 90 % 100 %

3. In your opinion, what proportion of published results in accounting research are reproducible? (i.e. similar results would be obtained with slight but reasonable variations of method, sample, time period, etc.)

Give your best estimate: Slide the button so that it appears below your estimate, or simply click on the number.

- 0 % 10 % 20 % 30 % 40 % 50 % 60 % 70 % 80 % 90 % 100 %

How does accounting research stack up

4. Please complete the following sentence: "In my opinion, the level of reproducibility in accounting research is..."

- ...better than for other business school disciplines on average."
- ...about the same as for other business school disciplines on average."
- ...worse than for other business school disciplines on average."
- I am unsure.

Please use the box below to tell us more about your comparison group for answering this question:

(Optional)

5. To what extent do you agree or disagree with the following statement?

	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
"The lack of reproducibility of accounting research findings is a major problem"	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please use the box below to tell us more about your answer:

(Optional)

Publisher efforts

6 Have you posted code or data (independently from requirements by journals) to enhance or ensure the reproducibility of your work?

- Yes
- No

7. To what extent do you agree/disagree with the following statements about publisher/editors efforts on reproducibility?

	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
"Efforts made by journal publishers have been helpful to my work."	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
"Efforts made by journal publishers have had a positive effect on accounting research."	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
"Journal publishers should do more to enforce or encourage reproducibility."	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Use the box below to tell us more about efforts that you've encountered and why you think they do or do not help:

(Optional)

Established procedure for reproducibility

8. Have you and/or your coauthors established any procedures to ensure reproducibility in your work?

- Yes
- No

Use the box below to tell us about the steps that have been taken to ensure reproducibility in your work?

(Optional)

9. When did you and/or your coauthors establish these procedures?

- Within the last year
- Within the last 2 years
- Within the last 5 years
- Within the last 10 years or longer
- The procedures have been in place as we've been working together

10. Have you identified any barriers to implementing changes that would improve reproducibility of your research?

- Yes
- No

Use the box below to tell us about the barriers.

(Optional)

Reproduce statements

11. To what extent do you agree or disagree with the following statements:

	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
"I think that a failure to reproduce a result most often means that the original finding is wrong."	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
"I think that a failure to reproduce rarely detracts from the validity of the original finding."	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Contribute factors

12. Use the scale below to indicate how frequently you believe each of the following is an important contributing factor in cases in which published results are not reproducible: [order randomized in survey]

	Always	Very often	Sometimes	Rarely	Never	I don't know
Fraud (i.e. fabricated or falsified results)	<input type="radio"/>					
Pressure to publish for career advancement	<input type="radio"/>					
Insufficient oversight by coauthors	<input type="radio"/>					
Insufficient peer review of research	<input type="radio"/>					
Selective reporting of results	<input type="radio"/>					
Original findings obtained with poor statistical analysis	<input type="radio"/>					
Proprietary data	<input type="radio"/>					
Protocols or computer code not publicly posted	<input type="radio"/>					
Methods require advanced technical expertise	<input type="radio"/>					
Poor experimental design	<input type="radio"/>					
Bad luck	<input type="radio"/>					

Please tell us about any other important factors we may have missed that contribute to irreproducible results:

(Optional)

Help improve reproducibility

13. Please use the scale below to indicate how likely you think the following factors would be to improve the reproducibility of research. [order randomized in survey]

	Very likely	Likely	Not very likely	Not at all likely	I don't know
Professional incentives (e.g. publications) for formally reproducing the work of others	<input type="radio"/>				
Professional incentives (e.g. credit towards tenure) for adopting practices that enhance reproducibility	<input type="radio"/>				
Better teaching/mentoring of PhD students	<input type="radio"/>				
Better understanding of statistics	<input type="radio"/>				
More robust empirical or experimental design	<input type="radio"/>				
More emphasis on independent validation within teams	<input type="radio"/>				
More emphasis on independent replication	<input type="radio"/>				
Journal editors enforcing standards to enhance reproducibility (e.g., through checklists)	<input type="radio"/>				

Please tell us about any other important factors we may have missed that would improve reproducibility of research:

(Optional)

Reproducibility of your own work

14. Which, if any, of the following have you done? [order randomized in survey]

	Yes	No
Tried and failed to reproduce one of your own results	<input type="radio"/>	<input type="radio"/>
Tried and failed to reproduce someone else's results	<input type="radio"/>	<input type="radio"/>
Published a successful attempt to reproduce someone else's work	<input type="radio"/>	<input type="radio"/>
Published a failed attempt to reproduce someone else's work	<input type="radio"/>	<input type="radio"/>
Tried and failed to publish a successful reproduction	<input type="radio"/>	<input type="radio"/>
Tried and failed to publish an unsuccessful reproduction	<input type="radio"/>	<input type="radio"/>

15. Has anyone ever told you that they could not reproduce results from one of your own papers?

- Yes
- No
- I can't remember

If yes- what

(Optional)

Which of the following job titles best applies to you?

- PhD Student
- Assistant Professor
- Associate Professor
- Full/Chaired Professor

Which of the following best describes your primary area of interest?

- Financial Archival
- Auditing Archival
- Managerial Accounting Archival
- Tax Accounting Archival
- Behavioral/Experimental
- Analytical