



SFB/Transregio 266

ACCOUNTING FOR TRANSPARENCY

Research on Corporate Transparency Element 2: Principles of Open Science

Joachim Gassen

TRR 266 Accounting for Transparency

April 11, 2021

Open Science is the practice of science in such a way that others can collaborate and contribute, where research data, lab notes and other research processes are freely available, under terms that enable reuse, redistribution and reproduction of the research and its underlying data and methods.

— FOSTER, <https://www.fosteropenscience.eu/>

Why should I care?

- 1 You are always collaborating (if only with your future self)
- 2 “Wie het gemak niet zoekt, is lui” (“Those who are not looking for convenience are lazy”)
— Dutch proverb
- 3 It will become the norm: <https://aeadataeditor.github.io>

A hands-on example

Meet our templates for reproducible empirical research:

<https://github.com/trr266/treat> (requires WRDS access)

<https://github.com/trr266/trer> (uses World Bank data instead)

References for a reproducible empirical research workflow

- Christensen, Freese and Miguel (2019): Transparent and Reproducible Social Science Research, Chapter 11:
<https://www.ucpress.edu/book/9780520296954/transparent-and-reproducible-social-science-research> (chapter on workflow but the whole textbook is a great resource)
- Gentzkow and Shapiro (2014): Code and data for the social sciences: a practitioner's guide,
<https://web.stanford.edu/~gentzkow/research/CodeAndData.pdf> (a nice and fun intro text)
- Wilson, Bryan, Cranston, Kitzes, Nederbragt and Teal (2017): Good enough practices in scientific computing, PLOS Computational Biology 13(6): 1-20, <https://doi.org/10.1371/journal.pcbi.1005510> (a pragmatic approach for the rest of us)