

# Questionnaire (Page 1 of 3)

The following questions are about your views on publicly sharing research materials (i.e., data, code, and research procedures).

How familiar are you with the practice of publicly sharing research materials (i.e., data, code, and research procedures) for a completed study?

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To what extent do you believe that publicly sharing research materials (i.e., data, code, and research procedures) is important for the advancement of accounting research?

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In your estimation, what percentage of accounting researchers publicly share research materials (i.e., data, code, and research procedures) (0-100%)?



How often do you publicly share research materials (i.e., data, code, and research procedures)?

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Do you plan to publicly share research materials (i.e., data, code, and research procedures) in the future?

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Do you encourage others to publicly share research materials (i.e., data, code, and research procedures)?

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In your estimation, what percentage of accounting researchers favor sharing research materials (i.e., data, code, and research procedures) publicly?



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If you had to guess, approximately what percentage of editors of the top six accounting journals believe that publicly sharing research materials (i.e., data, code, and research procedures) increases the value of a manuscript?

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## Questionnaire (Page 2 of 3)

The following questions are about your views on reproducibility and pre-registration of accounting research.

How confident are you that the influential research findings in the area of accounting overall are reproducible?

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Which of the following best describes your main subfield within accounting?

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How confident are you that the influential research findings in your main subfield within accounting are reproducible?

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Which of the following best describes your main methodological area?

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How confident are you that the influential research findings in your main methodological area are reproducible?

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How familiar are you with the practice of pre-registering hypotheses or analyses in advance of a study?

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Have you ever pre-registered hypotheses or analyses in advance of a study?

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How trustworthy do you find the work of scholars who tend to pre-register hypotheses or analyses as compared to the work of those who don't?

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Finally, we would like to know some general things about you.

Please select your gender.

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What is your age?

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On which continent do you live?

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In your current role, do you carry out academic accounting research?

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Which of the following job categories best applies to you?

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Generally speaking, would you say that you can't be too careful in dealing with people or that most people can be trusted? Please rate this on a scale from 1 (you can't be too careful in dealing with people) to 10 (most people can be trusted).

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If someone does me a favor, I am ready to return it. Please rate how strongly this applies to you on a scale from 1 (does not apply to me at all) to 10 (applies to me completely).

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Please rate your willingness to take risks in general on a scale from 1 (not at all willing) to 10 (very willing).

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