



ISSUES IN ACCOUNTING EDUCATION CALL FOR REGISTERED REPORTS

A Registration-based Editorial Process (REP) has been used recently by several accounting journals for conferences or special issues (e.g. *Journal of Accounting Research*, *Journal of Information Systems*, and *International Journal of Accounting Information Systems*). The REP allows authors to perform a research study and gather data without concern that the paper will be rejected simply because the data did not support the hypotheses. Additionally, one of the most striking characteristics of the REP is that reviewers and editors can help authors to improve the protocol or rationale while it is still possible to make changes – prior to running the study and gathering data. Our goal is that the REP process will encourage authors to take a risk and approach new and underexplored areas.

The REP is open to all research methodologies. However, survey and experimental research are the dominant methods used in accounting education research. Stout, Rebele, and Howard (2006) note that design issues are the primary reason that accounting education research papers are initially rejected by accounting education journals, largely because serious design flaws cannot be easily addressed without collecting new data using an improved design. Additionally, accounting education research can be “higher stakes” than other types of academic accounting research as there are limited publication outlets. Thus, to promote educational accounting research and to address design issues prior to data collection, *Issues in Accounting Education* (IAE) will add an REP submission option from **January 1, 2022, through March 31, 2022**. Accepted papers using this process will be published in the regular journal rather than in a special issue. The three-month submission window will allow editors and the editorial board to better understand the process and evaluate the usefulness and ongoing potential of REP as an option for IAE.

The 2022 REP consists of two stages of evaluation. In the first stage, the authors submit a proposed study and, in the second stage, the authors submit a report on the results of their effort. The REP is as follows:

Stage 1: Authors submit a well-developed proposal that describes the research questions, motivation, background literature, hypothesis development (if applicable), and (in considerable detail) the proposed research design and analyses. In short, the submission should be the completed “front end” of the paper, which should only exclude content contingent upon actual data collection and analysis (i.e., results and conclusions). The senior editor will review the submission to determine whether it meets the journal’s criteria and is a well-developed proposal. If so, the senior editor will assign the paper to an editor who will select two reviewers who will evaluate the proposed study in detail. The editor will either recommend rejection, revision, or “in-principle acceptance.” Occasionally, Stage 1 may entail more than one round of review. Additionally, authors may be required to obtain Institutional Review Board approval in the final round of Stage 1. Accepted proposals will receive “in-principle acceptance.”

Stage 1 “in-principle acceptance” letters will spell out the conditions under which the second stage report will be accepted for publication. These conditions will require that authors fulfill their commitments to gather and analyze data as proposed, but they will not require that the results support

any particular conclusion (such as stated hypotheses). An editor may also include other conditions to address specifically identifiable concerns about the informativeness of the data or the thoroughness of the additional analyses. To the extent possible, conditions will be crafted to allow authors to guarantee publication simply by fulfilling the commitments entailed by the research proposal under their control. Authors can withdraw an approved proposal at any time but cannot submit their resulting manuscript to another journal until they do so. Authors of rejected proposals may choose to conduct the study anyway and submit the final manuscript to IAE (or to any other journal) in accordance with the normal editorial process.

Stage 2: Authors must complete the study in a manner that fulfills the conditions of the “in-principle acceptance” letters from Stage 1. Authors are also encouraged to conduct informative unplanned post-hoc analyses (clearly labeled as such). The authors then submit a “Registered Report”, which contains the sections of the paper approved in Stage 1, along with content related to the results and interpretation of planned and unplanned analyses. The editor and reviewers evaluate whether the authors have executed their planned analyses, whether these analyses conform sufficiently to the proposal, and whether the authors’ unplanned post-hoc analyses and their interpretations are appropriate given the realization of the data. Stage 2 may entail a revision if authors do not clearly explain their findings and conclusions or if the editor believes additional post-hoc analysis would be informative. Manuscripts that pass Stage 2 will be published in IAE. An editor’s note on the first page of the article (near the acknowledgements section) will identify papers accepted through the registration-based editorial process.

Timeline for proposals: Proposals will be accepted between **January 1, 2022 and March 31, 2022** and should be submitted through the *Issues in Accounting Education* online submission portal, <https://www.editorialmanager.com/issues/default.aspx>. To ensure that all manuscripts are correctly identified for the REP, **it is important that authors select “Registered Report” as a keyword and include a cover letter stating the article is a Registered Report during the submission process.** Manuscripts will follow typical review times which specify that reviewers should submit a review within four weeks of accepting an invitation to review. In total, the goal is to issue a Stage 1 decision letter to authors within 60 days of initial submission.

See below for more details about this process including proposal requirements and evaluation standards.

CALL FOR REGISTERED REPORTS – Additional details

The REP is open to all methodologies including surveys, experiments, archival work, descriptive, field research, qualitative work, design science, etc. Specific details about the REP submission and evaluation process are as follows¹:

Required Elements in Stage 1 Proposals

Include a letter to the senior editor with the following information and attestations:

- Authors must attest that they have not already gathered or analyzed any data they propose to gather, other than optional pilot data reported in the proposal.
- Authors must attest to their intention to obtain all appropriate Institutional Review Board approvals at all applicable universities for any applicable data gathering. Note that authors should determine whether such approval is necessary prior to any pilot data collection.
- Authors must disclose any financial conflicts of interest, including formal associations with interested for-profit, not-for-profit, quasi-regulatory, regulatory or governmental entities.

The proposal should be written and formatted as a research paper, except that some parts are missing (results and conclusion), and other parts are more detailed (method and planned analyses).

- Introduction
 - Motivation and overview of proposed study
 - Summary of research questions or hypotheses, methods, and planned analyses
 - Discussion of expected contribution
- Background, Theory, and Hypotheses (and/or Research Questions)
 - Discussion of prior literature and theories as well as development of any research question(s) and/or hypotheses
 - Stated research questions or hypotheses specifying relations among theoretical constructs
- Method
 - Complete description of data gathering methods, which should include a discussion of how data will be obtained and estimated number of observations / participants (projected sample size)
 - Discussion of how the theoretical constructs will be operationalized (how will independent and dependent variables as well as any covariates be measured)
- Planned Analyses
 - Detailed methods for all data analyses including primary descriptive analyses and/or analyses for each hypothesis test.
 - Protocol for excluding observations from the sample
- Additional Analysis (if applicable)
 - Discussion of analyses that are likely to be useful, but are not feasible to specify in detail until the authors gather the data. Authors do not commit to conducting these analyses, but if they are performed, authors commit to reporting them in a separate section of the final report, so that they are clearly distinguished from planned analyses.

¹ The outline borrows heavily from the following sources: Bloomfield et al. (2018), and the call for paper from the JAR 2017 conference: <https://research.chicagobooth.edu/arc/journal-of-accounting-research/2017-registered-reports> and <https://onlinelibrary.wiley.com/doi/epdf/10.1111/1475-679X.12208>.

- Pilot Study (if applicable)
 - Complete description of pilot testing methods and analyses, or summary of deviations from proposed methods
 - Highlights of results, with discussion of how the pilot results informed the proposal.
 - Footnote whether your institution requires Institutional Review Board approval for pilot studies and, if so, whether that approval was received.
- Figures and Tables
 - Figure of proposed relationships (if applicable; for example, this is of particular importance for papers with suggested mediation or structural equation modeling)
 - Sample Tables with everything but results (e.g. What descriptive statistics will be included? Will there be a table with ANOVA or regression results?); Tables can be simplified later if certain variables and models provide limited insights given the actual realization of the data
- Survey, experimental materials, or other data collection materials (if applicable)
 - Include a copy of any proposed survey, experimental materials, or other data collection materials (e.g. interview questions, verbal protocols, instructional materials). Ensure that these materials do not include reference to the author(s) or their institutions.
 - If it is not clear what questions / variables relate to the independent, dependent and covariate variables, please include a table allowing the editor and reviewers to match the operationalization of the variables to the theoretical constructs.

We encourage authors to have their proposals informally reviewed by colleagues prior to submission. The REP is not intended to be a process for inexperienced researchers to design their study protocols by submitting a poorly developed or designed study and having the editor and reviewers “fix” it. It is important to submit well-developed proposals with an interesting question.

Stage 1 Evaluation Standards

For all Stage 1 submissions (“proposals”), reviewers will be asked to write a referee report that addresses the following questions:

- Is the proposal well written?
- Is the question(s) being addressed in the study interesting to the readership of *Issues in Accounting Education*?
- Is the appropriate background literature discussed?
- Is any theory well-developed and are any hypotheses well-grounded in theory?
- How clear and detailed are the descriptions of data gathering methods and planned analyses?
- How likely is it that the authors will be able to fulfill their commitments to gather and analyze data?
- What specific concerns do you have that might make the data or the analysis uninformative, even if the authors live up to their commitments to gather and analyze data? Are there ways to address these concerns by changing the proposal?

During Stage 1, the editor may reject the paper, issue an “in-process” acceptance, or offer the authors the opportunity to revise and resubmit their proposal. We anticipate that Stage 1 will take one round of reviewer feedback with a possible additional review by the editor. However, if needed, Stage 1 may take more than one round of reviewer feedback.

Required Elements in Stage 2 Registered Reports

Include a letter to the senior editor with the following information and attestations:

- Authors must attest that they have fully described in the paper all deviations from their approved methods of gathering data and conducting planned analyses.
- Authors must attest that they did not gather or analyze the data prior to “in-principle acceptance”, except for optional pilot data reported in the proposal.
- Authors must attest to their attainment of any required Institutional Review Board approvals at all applicable universities.
- Authors must disclose any financial conflicts of interest, including formal associations with interested for-profit, not-for-profit, quasi-regulatory, regulatory or governmental entities.

The Registered Report should be written as a standard manuscript and include the following

- Introduction from Stage 1 with added discussion of results and conclusions.
- Substantially unchanged theory and hypotheses section. Authors may make changes to the writing (e.g., cite new studies that have become available since the proposal was written) but hypotheses and research questions should remain unchanged.
- Method section describing the actual study, number of participants, etc. Any deviations from the proposal should be discussed.
- Analysis section describing tests as originally proposed and results of planned tests.
- Unplanned post-hoc analysis section describing contingent analyses as appropriate plus any additional post hoc tests.
- Conclusion summarizing results.

Stage 2 Evaluation Standards

For Stage 2 submissions (“registered reports”), reviewers will be asked to address the following questions:

- Are the theory, research questions, and hypotheses largely consistent with the Stage 1 proposal? Note that there may be updates to the literature review for new papers published between Stage 1 and Stage 2.
- Do the data gathering methods and planned analyses fulfill the authors’ commitments? Are any deviations minor and clearly stated?
- Does the report fulfill any additional conditions specified in the approval of the proposal?
- Are the actual data gathering, research design, and actual analyses explained clearly?
- Are current unplanned post-hoc analyses appropriate given the actual data?
- Would any additional unplanned post-hoc analyses be informative?
- Are stated results and interpretations (conclusions) justified by the actual methods, analyses, data realization and results?

Second stage reports that require additional revision will be given one additional opportunity to revise the report. Additionally, the editor may request additional post-hoc analysis that would be informative. Any questions about the Registered Report process can be sent to IACE@aaahq.org.