The Accounting Review Registered Report

# Instructions

The following template is intended to assist you in the preparation of your research proposal as part of the registered reports conference co-hosted by the PCAOB and the *Accounting Review*.

The research proposal submissions should include a description of the key background literature and motivation for the study, hypotheses, study method, study procedures, proposed statistical analysis plan, and pilot data (wherever applicable).

*Note that some of the fields included in this template may not be applicable to your research project.* Please feel free to modify or delete sections accordingly.

For editorial questions, please contact either Prof. Kathryn Kadous (kathryn.kadous@emory.edu) or Prof. Nemit Shroff (shroff@mit.edu).

Registered Report Proposal

(Insert study title here)

**Authors and institutional affiliation:** Provide name and institutional affiliation of all authors, and indicate the corresponding author on a separate title page. The remainder of the proposal should be blinded to allow for blind review.

## Abstract

Limit the abstract to a maximum of 150 words.

To the extent possible, address the following questions in your abstract:

* What is/are the research question(s) of this study and why is it important for the auditing literature?
* What is the main and secondary outcome variables; what are the treatment/independent variables?
* What method and theoretical framework will the study use to address the research question?

## Use of non-public PCAOB data

Does your proposal require the use of PCAOB’s non-public data: Yes / No

If yes, describe in detail which variables and for which years you expect to obtain access to variables from PCAOB’s non-public data.

# Introduction

## Research question: background, importance and relevance

* What is the main problem/question motivating the study?
* Why is this question important for the field of auditing/accounting?
  + Why is answering this question conceptually important?
  + Is the answer this question important for policy (if yes, explain why)?
* How has this question been addressed thus far in the relevant literature? What are the competing theories for explanation of this question? How is the proposed study different from prior research on this problem/question?

# Research Design

## Hypotheses

* What are the main outcomes (dependent variables) of interest? Which outcomes are primary to the analysis, which are secondary, and why?
* How will the main outcomes of interest be defined/measured in your dataset? If applicable, how will they be aggregated?
* Please include all hypotheses which will be tested, linking each outcome specifically to how it will be measured. These tests should be reported as main results in any Stage 2 submission.

## Methodological framework / identification strategy

* What is (are) the primary research method(s)? (e.g., analysis of archival data, experiment, analytical modeling, field study, case study, etc.)
* What is the basic design of the study? (e.g., pre-post, simple comparison, difference-in-difference etc.) Why is it suitable to address this research question?
* What are the limitations of the research design?
* What is the main independent variable of interest?
* How will individual observations be assigned to treatment and control conditions (if applicable)?
* What variables must be controlled for and how will controls be implemented?
* What are the identifying assumptions? How could they fail?
* How will the study deal with missing values?
* How do you define and handle outliers?
* What statistical methods will be used to analyze the data and what are their underlying assumptions?
* If applicable, lay out the main regression equation you plan to estimate.
* If possible, list the set of tables you envision reporting in your paper.

## Heterogeneous effects / cross-sectional tests

* If applicable, which groups do you anticipate will display heterogeneous effects? What leads you to anticipate these effects? Specify which baseline variable(s) will be used for heterogeneity analysis.

# Data

Please use this section to provide details on pilot data and *prospective* data that you will collect after the conference is complete.

## Data collection and processing

* What are the key data sources? What data collection procedures and instruments will be used?
* Explicitly indicate if the study requires access to PCAOB’s non-public data, which specific variables you will need, and the years for which you expect the variables to be populated.
* How long will the data collection process take?
* What is the unit of analysis for this sample (individuals, companies, audit firms, etc.)?
* What sample size is needed for your study and how was this calculated?
* What is the expected sample size and sample period?

## Pilot data

* Summarize any pilot data used in preparation for this submission. These can be included to establish effect size estimates, feasibility, or proof of concept.

# Interpreting Results

* Depending on the outcome of the test(s), how will you interpret the results in the light of competing theories?
* How do the various possible sets of results contribute to the auditing/accounting literature?
* What are the potential implications for policy?

# References

References should be provided as per [TAR's manuscript preparation guide](https://aaahq.org/Research/Journals/Manuscript-Preparation-Guide#referenceList).