



**Title:** AAA Publications Ethics Policy  
Part C: Data Integrity and Research Record  
**Code:** PUB-004  
**Date:** March 22, 2015  
**Proposed By:** Publications Ethics Task Force  
**Approved By:** Board of Directors

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### **Cultural norms**

We acknowledge that it is AAA's responsibility as an academic publisher to develop policies and educational programs that encourage ethical research practices.

We encourage discussion of ethical research practices in Ph.D. programs and doctoral consortiums.

We recognize the importance of all methods of inquiry. We further recognize that data integrity is critical to the scholarly record in all areas of research, but that the process for ensuring it may differ depending on whether the data are publicly available, abstracted from publicly available data, privately collected or collected pursuant to confidentiality agreements.

We respect the time and resources of firms, companies, and other organizations that participate in our research and will be professional in dealing with them.

We recognize that publishers are responsible for the integrity of the literature, but are not capable of performing in depth investigations; that role is the responsibility of colleges, universities, and funding agencies who have more access to information about the research process and the expertise to determine the authenticity of data and the integrity of the research process.

### **Definitions**

Falsification is manipulating or omitting research materials, data or processes or altering equipment used in the research in such a way that the results of the research do not accurately reflect the research record. It also includes incorrectly describing data collection procedures and analysis as well as failing to fully disclose data limitations.

Fabrication is inventing data and reporting results based on the fabricated data.

### **Responsibility for data**

The process for submitting research manuscripts to AAA publications or conferences will include positive assurance from the author(s) of the integrity of the data underlying the research, including whether all authors accept joint responsibility for the integrity of the data, and if not, which authors are taking responsibility for the data.

An AAA editor may contact an author (authors) for verification of data if the editor, a member of the review team or an outsider raises questions about the data used in a research project.

All members of the author team will be notified of the request.

If questions arise, the author team will be asked to confirm that the study was performed in the manner described in the paper. Confirming data authenticity may require different approaches for studies using different methods. The editor or other appropriate AAA parties will work with the author(s) to find reasonable ways to confirm data authenticity. Prior to submission of a manuscript, authors should discuss how they could confirm the authenticity of their data. A non-exhaustive list of examples follows:

- For data from public data bases (e.g., CRSP, Compustat, Audit Analytics) - provide (1) a precise description of the data bases from which data were drawn and (2) access to data files and the computer code used to perform the analysis (SAS, SPSS, STATA, etc.).
- For data abstracted from public sources (e.g., SEC comment letters) – provide (1) a description of the decisions made in abstracting the data that provides enough detail for an independent research team to abstract the data and (2) access to the data files and the computer code used to perform the analysis (SAS, SPSS, STATA, etc.).
- For privately collected data – The paper should describe experimental instruments and/or data in sufficient detail for readers to feel confident in relying on the results of the study. The simplest form of verification is for more than one person to be able to vouch for the integrity of the data (e.g., two or more co-authors, a student and his/her dissertation chair). Other ways of providing evidence the study was performed as reported include (1) the name, email address, and phone number of a contact at the organization(s) from which data were collected, (2) evidence that would provide reasonable assurance that experimental or qualitative research, such as experiments with students or field studies, was conducted in the manner described, and/or (3) original data, including source documents (if captured) and data files used in the analysis and (4) third party registration/verification.<sup>1</sup> For data collected by a third party (e.g., firm, company, organization), the instructions followed by the collecting party should be described. If revealing confidential source(s) is not feasible, confirmation of data authenticity may be provided by a corroborating party who was integrally involved in the data collection process. The corroborating party could be a co-author who participated in the interview process and shares primary responsibility for the source data, a dissertation supervisor who was involved in the contact arrangements for a doctoral student's research, an individual who transcribed source documents into a form usable for the research, or some other party familiar with the study's data collection protocol.

At the time of submission authors using experimental or survey research involving human participants must indicate whether they obtained Institutional Research Board (or equivalent) approval for the study, if required, and would be willing to provide such documentation upon request.

Authors are responsible for responding promptly and fully to an editor's request related to the integrity of the data used in a submitted or published paper. Sharing data requested by other researchers is encouraged but left to the discretion of individual author teams. Data (or the detailed steps used to extract the data from a commercially-available data set) and the related research notes should be maintained by the corresponding author (or the author identified as the data steward in the original submission) for six years from the date of the article publication. This practice is consistent with National Science Foundation guidelines that are becoming the standard for scholarly publishers.

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<sup>1</sup>Confidential data provided by the IRS or other organizations may be redacted to conform to the confidentiality requirements of the data provider.

### Preventive actions

This data policy and all other publication policies will be prominently displayed on all AAA journal websites and notices of changes emailed to all members.

Each author team is responsible for agreeing on how the team will vouch for the integrity of the data used in a paper submitted for review.

AAA will continue to evaluate means to support authors in maintaining and protecting their data such as offering “dark archive services” which store the data for perpetuity, but keep the data confidential or providing authors easily accessible repositories where data and/or research logs can be stored and accessed by researchers seeking more detail than is provided in a published article.

### Detailed process, suspected data falsification/fabrication in a submission

When an editor, reviewer or outside party raises questions about the verifiability of data in a paper currently under review, the editor will review the submitting author's(s') statement(s) about the integrity of the data. If questions remain after reviewing the statements, the editor will contact the AAA Publications Director and Executive Director to alert them to the situation. Working together, they will contact the corresponding author, explain the data concern and ask for further clarification. If the clarification is satisfactory, review of the paper will be continued without prejudice.

If the editor concludes the clarification is insufficient, the editor and AAA Executive Director will communicate in writing to the manuscript's author(s), indicating that the review process is suspended. The editor will provide a copy of this correspondence to the AAA Publications Director and Executive Director.

If the editor deems the situation to be serious enough to warrant additional consideration, the editor and the AAA Executive Director will contact the chair of the AAA Publications Committee and ask that a special committee comprised of experienced researchers and legal counsel be appointed to determine additional steps and/or corrective action(s) to be taken. These actions may include (1) a written communication to the author(s) indicating that concerns about data integrity are so great that the manuscript will not be given further editorial consideration, (2) a written communication to the research integrity officer or equivalent administrator of the author's(s') college/university and/or funding agency, (3) suspension of review of other manuscripts by the author(s) under review at any AAA journal pending resolution of the investigation and/or (4) refusal to accept submissions by the author(s) to AAA publications for a stated period of time after resolution of the investigation.

### Detailed process, suspected data falsification/fabrication in a published article

The corrective action(s) that may be taken if an editor becomes aware of suspected data falsification/fabrication in an already published article will require the same evidence gathering, notification of the AAA Executive Director and Publications Director, and appointment of a special committee as above. The special committee will assess the potential damage to the integrity of the research record posed by concerns about the integrity of the data used in the published article. The action(s) may include (1) a written communication to the research integrity officer or equivalent administrator of the author's(s') college/university and/or funding agency requesting inquiry into the authenticity of the data in the cited article, (2) formal withdrawal or retraction of the article, (3) removal of all manuscripts authored by the author(s) currently under review at any AAA journal, and/or (4) refusal to accept submissions by the author(s) for a stated period of time.