

## Code Sharing Policy

Authors of accepted papers that contain empirical analysis, simulations, numerical computations, or experimental work must provide the programs needed for replication to the *Journal of Finance*. Authors are also encouraged to include the data along with the source code if public posting of the data does not violate copyright or confidentiality agreements. If the authors choose not to provide the data, they must include a pseudo-data set that illustrates the format of the files read by the code so that users can understand and check the functionality of the code.

Authors must notify the *Journal* Editor at the time of initial submission if they are asking for an exception to this policy. Absent an exception granted by the Editor, accepted papers will be published only after the programs are received by the *Journal*, and code will be made available on the *Journal* website.

**Authors are not required to provide assistance and further support to eventual users of the code.**

More details of the requirements are described below.

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