

Paper by Prof. Li Wei Recognised as a Top Cited Article in the *Journal of Accounting Research*

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The Department of Accountancy (AC) is pleased to announce that a recent study by Prof. Li Wei, “Discontinuous Distribution of Test Statistics Around Significance Thresholds in Empirical Accounting Studies” (Chang, Gao, and Li 2025), has been recognized as a top cited article in the *Journal of Accounting Research*. The study finds that many accounting papers report results falling just above conventional statistical significance thresholds, more often than would be expected by chance. This pattern is particularly pronounced in studies with small samples and in experimental research. Whilst the evidence does not imply any questionable research practices, the authors suggest that some just-significant results may reflect undisclosed researcher choices. Accordingly, they advise interpreting such findings with a healthy degree of scepticism.

The *Journal of Accounting Research* publishes original research in all areas of accounting and on topics including finance, economics, statistics, psychology, and sociology. For more details, please visit the following links:

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We congratulate Prof. Li on this accomplishment, and look forward to continued, high-impact research from the AC faculty.