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**Accounting, Economics, and Law: A CONVIVIUM**

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## Identifying Information - submission

1. Submission date 14.12.2022
2. Manuscript title

The elephant in the room: p-hacking and accounting research

1. Manuscript abstract

Ohlson (2022) draws on his experience in empirical accounting seminars toidentify five “elephants in the room”. I interpret each of these elephants as either a variant or a symptom of p-hacking. I provide evidence of the prevalence of p-hacking in accounting research that complements the observations made by Ohlson (2022). In this paper, I identify a number of steps that could be taken to reduce p-hacking in accounting research. I conjecture that facilitating and encouraging replication alone could have profound effects on the quality and quantity of empirical accounting research.

1. Manuscript REF (AEL code) Please enter the manuscript REF

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If not, corresponding author’s name Please enter the name(s)

Please add all co-authors of your manuscript. Please ensure that you collected all relevant information of your co-authors correctly, since the submitting author is responsible for the accuracy and completeness of the submitted information.

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Summarise the contribution(s) of the submission:

I provide evidence of the prevalence of p-hacking in accounting research that complements the observations made by Ohlson (2022). In this paper, I identify a number of steps that could be taken to reduce p-hacking in accounting research. I conjecture that facilitating and encouraging replication alone could have profound effects on the quality and quantity of empirical accounting research.

Summarise the flow of argument of the submission, section by section (if applicable)

Five elements or one; The practice of p-hacking; Evidence of p-hacking; What to do?; Concluding comments

Is your submission based on observations or data in some form?

No

Yes (explain your method(s) below, including the status of availability of the data to the reviewers, editors, and readers of the CONVIVIUM):

Data-based observations sourced from papers identified in text.

Is your submission based on primary legal or regulatory sources?

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