Sample Size Determination:

- **Significance Level and Power**: You have appropriately used a bilateral α of 0.05 and a power of 80% (β = 0.2), which are standard and accepted values in clinical research.
- **Sample Size Calculation**: Determining that each group requires 40 patients based on accuracy, standard deviation, and literature review is well-founded.
- **Adjustment for Attrition**: Adjusting for a potential 25% loss to follow-up by maintaining 40 patients per group is prudent and aligns with best practices to ensure sufficient power and reliability despite possible dropouts.

Data Analysis:

- **Software**: IBM SPSS Statistics for Windows, version 26.0, is a robust and widely used software for statistical analysis, ensuring reliability in your results.
- **Descriptive Statistics**: Summarizing demographic and clinical characteristics is essential for understanding the baseline comparability of the groups.
- **Normality Testing**: Using the Shapiro-Wilk test to check for normality is appropriate, especially since it is suitable for small sample sizes.
- **Non-Parametric Tests**: Given the non-normal distribution of variables, adopting non-parametric methods is correct:
    - **Mann-Whitney Test**: Properly used for assessing differences in accuracy among groups when the data do not follow a normal distribution.
    - **Wilcoxon Signed Rank Test**: Correctly applied for intra-group comparisons of complete blood count results.
    - **Spearman and Pearson Correlation Coefficients**: Using these to explore relationships between postoperative accuracy and variables such as patient age and chin advancement is appropriate, with Spearman for non-parametric data and Pearson for parametric data if needed.

Statistical Significance:

- **P-value Threshold**: A P-value of less than 0.05 for statistical significance is standard in medical research, ensuring that the findings are not due to random chance.