PLANNING

POPULATION → **SAMPLE SIZE**

INPUTS

- **Materiality**
  - **Absolute** **(Default)**
  - **Relative**
- **Record numbers**
- **Book values**
- **Confidence** **(Default: 95%)**
- **Inherent risk** **(Default: High)**
- **Control risk** **(Default: High)**
- **Allowed errors** **(Default: 0)**
- **Sampling model**
  - **Binomial** **(Default)**
  - **Hypergeometric**

OUTPUTS

- **Planning table** **(Default)**
- **Distribution plot**
- **Decision plot**
- **Expected Bayes factor**
- **Implicit sample table**
- **Prior distribution plot**

SELECTION

SAMPLE SIZE → **SAMPLE**

INPUTS

- **Seed** **(Default: 1)**
- **Selection Type**
  - **Monetary Unit** **(Default)**
  - **Record**
- **Selection Method**
  - **Random** **(Default)**
  - **Systematic**
  - **Cell**

OUTPUTS

- **Sample information** **(Default)**
- **Sample descriptives**
- **Sample table**

EXECUTION

SAMPLE → **ANNOTATED SAMPLE**

INPUTS

- **Evaluation variable**
  - **Audit values (Default)**
  - **Correct / Incorrect**

OUTPUTS

- **Sample filter variable**
- **Evaluation variable**

EVALUATION

ANNOTATED SAMPLE → **CONCLUSION**

INPUTS

- **Sample filter**
- **Evaluation variable**
  - **Audit values**
  - **Correct / Incorrect**
- **Estimator**
  - **Stringer**
  - **Binomial**
  - **Regression**

OUTPUTS

- **Evaluation table** **(Default)**
- **Most Likely Error (MLE)**
- **Evaluation information plot**
- **Correlation plot**
- **Bayes factor**
- **Prior and posterior plot**