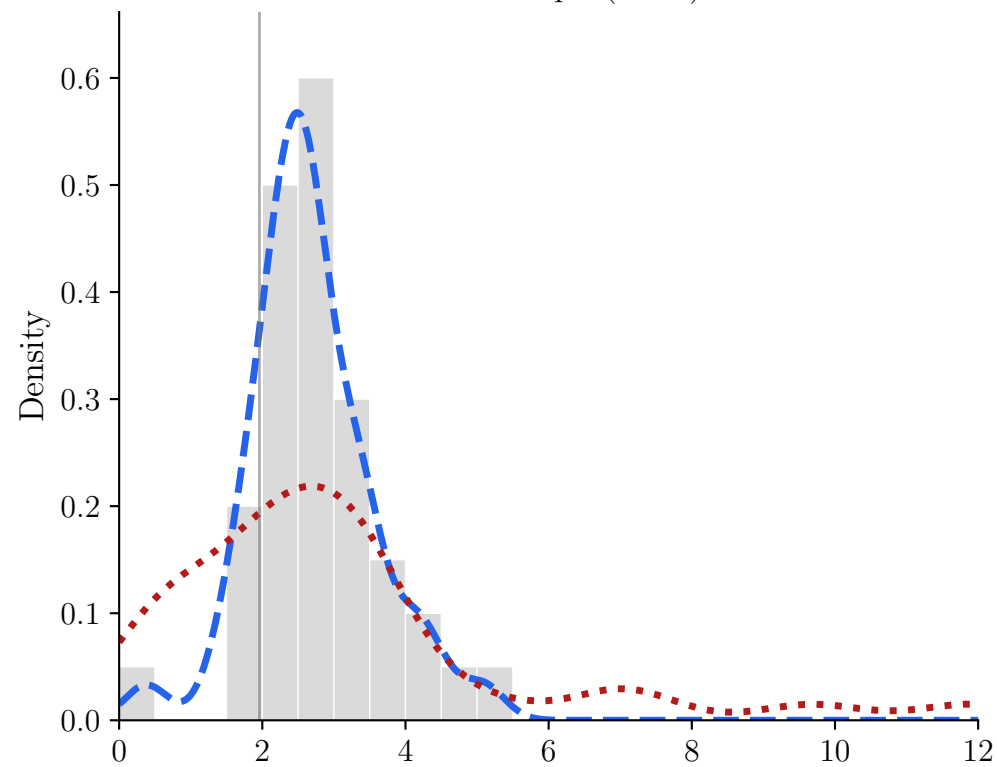
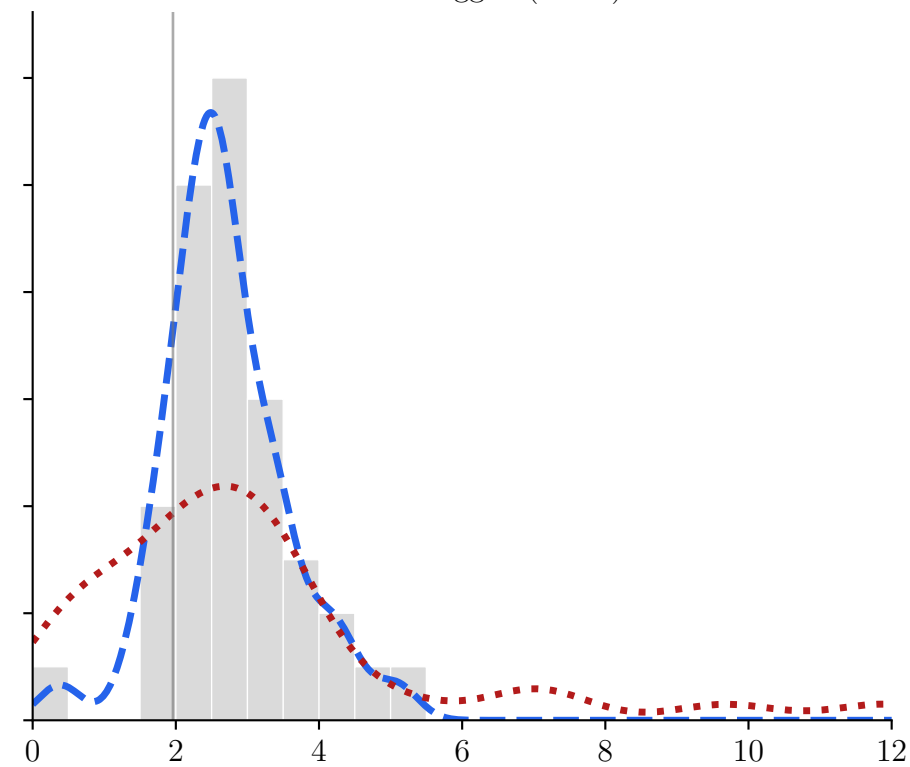


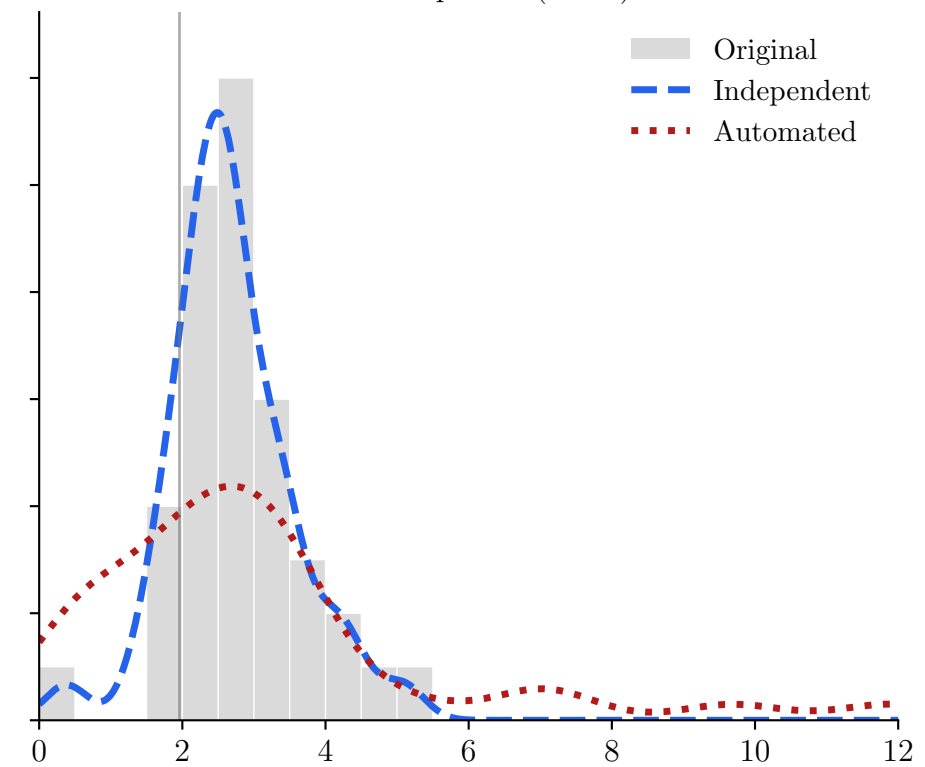
A: Full sample (n=40)



B: Excl. flagged (n=40)



C: Audit-passed (n=40)

Absolute t -statistic $|t|$