Table 1: Statistical Sampling Results based on the Beta Distribution —
Logarithmic Default Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 10 Percent

Sample Size	Actual Number of Misstatements Found										
	0	1	2	3	4	5	6	7	8	9	10
20	4.29	2.75	1.59	0.48	-0.70	-2.03	-3.52	-5.20	-7.06	-9.10	-11.32
25	4.87	3.29	2.16	1.15	0.13	-0.98	-2.22	-3.61	-5.16	-6.86	-8.71
30	5.42	3.79	2.65	1.69	0.77	-0.20	-1.26	-2.44	-3.75	-5.20	-6.79
35	5.97	4.26	3.10	2.16	1.30	0.43	-0.51	-1.53	-2.67	-3.92	-5.30
40	6.50	4.73	3.53	2.59	1.76	0.95	0.11	-0.80	-1.79	-2.90	-4.10
45	7.04	5.18	3.94	2.99	2.17	1.40	0.62	-0.19	-1.08	-2.06	-3.13
50	7.57	5.64	4.35	3.37	2.55	1.80	1.07	0.32	-0.48	-1.35	-2.31
55	8.09	6.10	4.76	3.74	2.91	2.17	1.47	0.77	0.03	-0.76	-1.62
60	8.62	6.56	5.16	4.11	3.26	2.52	1.84	1.17	0.48	-0.25	-1.03
65	9.15	7.02	5.57	4.47	3.60	2.85	2.17	1.53	0.88	0.20	-0.52
70	9.68	7.49	5.98	4.84	3.93	3.17	2.49	1.86	1.24	0.61	-0.06
75	10.20	7.96	6.39	5.21	4.27	3.48	2.80	2.18	1.57	0.97	0.34
80	10.73	8.43	6.81	5.58	4.60	3.80	3.10	2.47	1.88	1.30	0.71
85	11.26	8.90	7.23	5.96	4.94	4.11	3.40	2.76	2.18	1.61	1.04
90	11.78	9.38	7.66	6.34	5.29	4.42	3.69	3.05	2.46	1.90	1.35
95	12.31	9.85	8.09	6.73	5.63	4.74	3.98	3.32	2.73	2.18	1.64
100	12.84	10.34	8.53	7.12	5.99	5.06	4.28	3.60	3.00	2.45	1.92
125	15.47	12.76	10.75	9.15	7.83	6.73	5.80	5.01	4.32	3.71	3.17
150	18.11	15.23	13.05	11.27	9.79	8.53	7.44	6.51	5.71	5.00	4.38
200	23.37	20.22	17.77	15.72	13.97	12.44	11.09	9.90	8.84	7.90	7.07
300	33.91	30.37	27.53	25.09	22.94	21.02	19.29	17.71	16.26	14.94	13.72
400	44.45	40.63	37.50	34.79	32.36	30.16	28.14	26.28	24.55	22.94	21.44
500	54.98	50.95	47.60	44.67	42.02	39.60	37.36	35.28	33.33	31.51	29.79

Note:
This table presents Bayes factors based on no prior information
BF = e^log(BF)

Table 2: Statistical Sampling Results based on the Beta Distribution —
Logarithmic Default Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 5 Percent

Sample Size	Actual Number of Misstatements Found										
	0	1	2	3	4	5	6	7	8	9	10
20	3.61	2.01	0.57	-1.01	-2.78	-4.78	-6.99	-9.39	-11.98	-14.75	-17.70
25	3.97	2.44	1.12	-0.27	-1.81	-3.55	-5.47	-7.57	-9.84	-12.27	-14.85
30	4.31	2.80	1.56	0.31	-1.06	-2.60	-4.31	-6.18	-8.21	-10.38	-12.69
35	4.62	3.12	1.94	0.79	-0.45	-1.83	-3.37	-5.06	-6.89	-8.86	-10.96
40	4.92	3.41	2.27	1.19	0.05	-1.20	-2.59	-4.13	-5.80	-7.61	-9.54
45	5.20	3.68	2.56	1.54	0.48	-0.67	-1.94	-3.35	-4.88	-6.55	-8.33
50	5.48	3.94	2.83	1.85	0.86	-0.21	-1.38	-2.67	-4.09	-5.63	-7.28
55	5.76	4.19	3.09	2.13	1.19	0.20	-0.89	-2.09	-3.40	-4.83	-6.38
60	6.03	4.43	3.32	2.39	1.49	0.55	-0.46	-1.57	-2.80	-4.13	-5.57
65	6.30	4.67	3.55	2.63	1.76	0.87	-0.08	-1.12	-2.26	-3.51	-4.86
70	6.56	4.90	3.77	2.85	2.01	1.16	0.26	-0.71	-1.78	-2.95	-4.22
75	6.82	5.13	3.98	3.07	2.24	1.43	0.58	-0.34	-1.35	-2.45	-3.64
80	7.08	5.35	4.19	3.27	2.46	1.67	0.86	-0.01	-0.96	-1.99	-3.12
85	7.34	5.58	4.39	3.47	2.67	1.90	1.12	0.29	-0.60	-1.58	-2.64
90	7.60	5.80	4.60	3.66	2.86	2.11	1.36	0.57	-0.28	-1.20	-2.21
95	7.86	6.02	4.79	3.85	3.05	2.32	1.59	0.83	0.02	-0.85	-1.81
100	8.12	6.25	4.99	4.04	3.24	2.51	1.80	1.07	0.30	-0.53	-1.44
125	9.41	7.36	5.98	4.94	4.10	3.38	2.72	2.08	1.43	0.75	0.03
150	10.69	8.49	6.98	5.83	4.92	4.16	3.49	2.88	2.30	1.71	1.10
200	13.25	10.80	9.04	7.68	6.58	5.69	4.93	4.28	3.69	3.15	2.64
300	18.38	15.56	13.43	11.70	10.26	9.04	7.99	7.10	6.32	5.64	5.04
400	23.51	20.42	18.01	16.02	14.31	12.82	11.52	10.36	9.34	8.44	7.63
500	28.64	25.33	22.72	20.51	18.59	16.89	15.37	14.01	12.78	11.67	10.66

Note:
This table presents Bayes factors based on no prior information
BF = e^log(BF)

Table 3: Statistical Sampling Results based on the Beta Distribution —
Logarithmic Default Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 2 Percent

Sample Size	Actual Number of Misstatements Found										
	0	1	2	3	4	5	6	7	8	9	10
20	3.25	1.23	-0.91	-3.33	-6.02	-8.94	-12.08	-15.41	-18.94	-22.66	-26.55
25	3.52	1.64	-0.31	-2.49	-4.93	-7.58	-10.43	-13.46	-16.67	-20.04	-23.56
30	3.75	1.97	0.17	-1.83	-4.06	-6.50	-9.13	-11.93	-14.90	-18.01	-21.26
35	3.96	2.25	0.57	-1.28	-3.34	-5.61	-8.06	-10.68	-13.45	-16.35	-19.39
40	4.15	2.49	0.92	-0.81	-2.74	-4.86	-7.16	-9.62	-12.22	-14.96	-17.82
45	4.32	2.71	1.21	-0.41	-2.22	-4.21	-6.38	-8.70	-11.17	-13.76	-16.47
50	4.48	2.91	1.48	-0.05	-1.76	-3.64	-5.70	-7.90	-10.24	-12.71	-15.29
55	4.63	3.09	1.71	0.26	-1.35	-3.14	-5.09	-7.19	-9.42	-11.77	-14.24
60	4.78	3.25	1.93	0.54	-0.99	-2.69	-4.54	-6.55	-8.68	-10.94	-13.30
65	4.92	3.41	2.12	0.80	-0.66	-2.28	-4.05	-5.97	-8.01	-10.18	-12.45
70	5.05	3.55	2.31	1.03	-0.36	-1.91	-3.60	-5.44	-7.40	-9.48	-11.67
75	5.18	3.69	2.47	1.25	-0.09	-1.57	-3.19	-4.95	-6.84	-8.85	-10.96
80	5.31	3.83	2.63	1.44	0.16	-1.25	-2.81	-4.51	-6.33	-8.26	-10.30
85	5.44	3.95	2.78	1.63	0.40	-0.97	-2.46	-4.10	-5.85	-7.72	-9.69
90	5.56	4.07	2.92	1.80	0.61	-0.70	-2.14	-3.71	-5.41	-7.21	-9.12
95	5.68	4.19	3.05	1.96	0.81	-0.45	-1.84	-3.35	-4.99	-6.74	-8.59
100	5.79	4.31	3.18	2.11	1.00	-0.22	-1.56	-3.02	-4.60	-6.30	-8.10
125	6.36	4.84	3.74	2.77	1.80	0.76	-0.38	-1.63	-2.98	-4.44	-6.00
150	6.89	5.32	4.23	3.30	2.42	1.50	0.51	-0.57	-1.74	-3.02	-4.39
200	7.94	6.23	5.09	4.18	3.38	2.61	1.81	0.96	0.04	-0.96	-2.05
300	9.97	7.99	6.66	5.65	4.84	4.13	3.47	2.83	2.18	1.49	0.76
400	11.99	9.77	8.23	7.06	6.13	5.36	4.70	4.10	3.53	2.97	2.40
500	14.01	11.59	9.86	8.52	7.45	6.57	5.83	5.18	4.61	4.08	3.57

Note:
This table presents Bayes factors based on no prior information
BF = e^log(BF)

Table 4: Statistical Sampling Results based on the Beta Distribution —
Logarithmic Default Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 1 Percent

Sample Size	Actual Number of Misstatements Found										
	0	1	2	3	4	5	6	7	8	9	10
20	3.15	0.62	-2.16	-5.26	-8.64	-12.26	-16.10	-20.14	-24.37	-28.78	-33.38
25	3.39	1.04	-1.53	-4.39	-7.51	-10.86	-14.41	-18.15	-22.05	-26.12	-30.34
30	3.59	1.37	-1.02	-3.68	-6.60	-9.74	-13.07	-16.57	-20.23	-24.04	-27.99
35	3.76	1.66	-0.59	-3.10	-5.85	-8.81	-11.96	-15.27	-18.73	-22.34	-26.08
40	3.92	1.90	-0.22	-2.59	-5.20	-8.02	-11.01	-14.17	-17.47	-20.90	-24.46
45	4.06	2.12	0.10	-2.16	-4.64	-7.33	-10.19	-13.21	-16.37	-19.66	-23.07
50	4.19	2.31	0.38	-1.77	-4.14	-6.72	-9.46	-12.36	-15.39	-18.56	-21.84
55	4.31	2.49	0.63	-1.42	-3.70	-6.17	-8.81	-11.60	-14.53	-17.58	-20.75
60	4.43	2.65	0.86	-1.11	-3.30	-5.67	-8.22	-10.91	-13.74	-16.70	-19.76
65	4.53	2.79	1.07	-0.83	-2.93	-5.22	-7.68	-10.29	-13.03	-15.89	-18.86
70	4.64	2.93	1.27	-0.57	-2.60	-4.81	-7.19	-9.72	-12.38	-15.15	-18.04
75	4.73	3.05	1.44	-0.32	-2.29	-4.43	-6.74	-9.19	-11.77	-14.47	-17.28
80	4.82	3.17	1.61	-0.10	-2.00	-4.08	-6.32	-8.70	-11.21	-13.84	-16.58
85	4.91	3.29	1.76	0.10	-1.73	-3.75	-5.93	-8.24	-10.69	-13.25	-15.92
90	5.00	3.39	1.91	0.30	-1.49	-3.44	-5.56	-7.82	-10.20	-12.70	-15.31
95	5.08	3.49	2.04	0.48	-1.25	-3.16	-5.22	-7.42	-9.74	-12.19	-14.73
100	5.16	3.59	2.17	0.65	-1.03	-2.89	-4.89	-7.04	-9.31	-11.70	-14.19
125	5.53	4.02	2.72	1.37	-0.10	-1.74	-3.52	-5.43	-7.47	-9.62	-11.87
150	5.87	4.38	3.16	1.94	0.62	-0.84	-2.44	-4.17	-6.02	-7.97	-10.03
200	6.47	4.99	3.87	2.81	1.71	0.50	-0.82	-2.27	-3.82	-5.49	-7.24
300	7.57	6.01	4.92	4.00	3.12	2.20	1.23	0.16	-1.01	-2.26	-3.61
400	8.61	6.91	5.77	4.87	4.08	3.30	2.51	1.67	0.76	-0.23	-1.30
500	9.62	7.79	6.56	5.63	4.85	4.13	3.43	2.72	1.97	1.17	0.30

Note:

This table presents Bayes factors based on no prior information

BF = e^log(BF)