Table 1: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 100) —
Logarithmic Impartial Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 10 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	3.02	1.25	-0.04	-1.25	-2.57	-4.16	-6.11	-8.52	-11.50	-15.34	-Inf
25	3.73	1.85	0.53	-0.63	-1.82	-3.21	-4.92	-7.05	-9.74	-13.27	-Inf
30	4.48	2.46	1.08	-0.07	-1.19	-2.43	-3.94	-5.84	-8.29	-11.56	-Inf
35	5.29	3.11	1.63	0.46	-0.63	-1.77	-3.13	-4.83	-7.06	-10.10	-Inf
40	6.15	3.82	2.22	0.98	-0.10	-1.19	-2.43	-3.97	-5.99	-8.83	-Inf
45	7.10	4.59	2.85	1.52	0.41	-0.65	-1.81	-3.21	-5.06	-7.70	-Inf
50	8.15	5.45	3.55	2.10	0.93	-0.14	-1.24	-2.53	-4.23	-6.69	-Inf
55	9.32	6.42	4.33	2.74	1.47	0.37	-0.71	-1.92	-3.48	-5.77	-Inf
60	10.64	7.53	5.24	3.48	2.08	0.91	-0.18	-1.35	-2.80	-4.92	-Inf
65	12.17	8.82	6.31	4.34	2.77	1.49	0.35	-0.80	-2.16	-4.14	-Inf
70	13.98	10.36	7.58	5.37	3.59	2.15	0.92	-0.24	-1.55	-3.40	-Inf
75	16.20	12.25	9.16	6.66	4.61	2.95	1.57	0.34	-0.96	-2.70	-Inf
80	19.08	14.70	11.21	8.33	5.94	3.98	2.37	1.00	-0.34	-2.01	-Inf
85	23.19	18.16	14.09	10.67	7.80	5.41	3.44	1.81	0.35	-1.31	-Inf
90	29.66	24.33	18.95	14.52	10.79	7.67	5.09	2.98	1.22	-0.54	-Inf
95	Inf	Inf	Inf	Inf	Inf	12.99	8.59	5.25	2.67	0.48	-Inf
100											
125											
150											
200											
300											
400											
500											

Note:

This table presents Bayes factors based on equal prior probabilities and no expected errors

BF = e^log(BF)

Table 2: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 500) —
Logarithmic Impartial Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 10 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	2.79	1.17	0.01	-1.03	-2.08	-3.24	-4.55	-6.03	-7.70	-9.54	-11.55
25	3.37	1.68	0.51	-0.48	-1.44	-2.45	-3.57	-4.84	-6.27	-7.85	-9.60
30	3.94	2.18	0.98	0.00	-0.90	-1.81	-2.80	-3.91	-5.15	-6.53	-8.06
35	4.51	2.67	1.42	0.44	-0.43	-1.28	-2.17	-3.15	-4.24	-5.46	-6.82
40	5.09	3.16	1.86	0.86	0.00	-0.81	-1.63	-2.52	-3.49	-4.58	-5.79
45	5.67	3.65	2.29	1.26	0.40	-0.39	-1.17	-1.98	-2.86	-3.83	-4.92
50	6.26	4.16	2.73	1.66	0.77	-0.01	-0.75	-1.51	-2.31	-3.20	-4.18
55	6.85	4.67	3.18	2.05	1.14	0.36	-0.37	-1.09	-1.84	-2.65	-3.54
60	7.45	5.19	3.63	2.45	1.51	0.71	-0.01	-0.71	-1.41	-2.16	-2.98
65	8.06	5.72	4.09	2.86	1.88	1.06	0.33	-0.35	-1.03	-1.73	-2.49
70	8.67	6.27	4.57	3.28	2.25	1.40	0.67	-0.01	-0.67	-1.34	-2.05
75	9.29	6.82	5.06	3.71	2.63	1.75	0.99	0.31	-0.34	-0.98	-1.65
80	9.92	7.38	5.55	4.14	3.02	2.10	1.32	0.63	-0.02	-0.64	-1.28
85	10.56	7.95	6.06	4.60	3.42	2.46	1.65	0.94	0.29	-0.33	-0.94
90	11.20	8.54	6.59	5.06	3.83	2.83	1.98	1.25	0.59	-0.02	-0.62
95	11.86	9.13	7.12	5.54	4.26	3.20	2.32	1.57	0.89	0.28	-0.32
100	12.52	9.73	7.67	6.03	4.69	3.59	2.67	1.88	1.19	0.57	-0.02
125	15.97	12.92	10.58	8.68	7.09	5.74	4.60	3.62	2.78	2.04	1.39
150	19.68	16.38	13.80	11.66	9.83	8.24	6.87	5.67	4.63	3.72	2.92
200	27.79	24.31	21.27	18.68	16.41	14.39	12.58	10.94	9.48	8.15	6.96
300	29.11			28.30	32.17		30.19	27.08	25.08	22.90	20.85
400	29.32			28.34	29.65	31.81		28.51			30.44
500											

Note:

This table presents Bayes factors based on equal prior probabilities and no expected errors

BF = e^log(BF)

Table 3: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 1000) —
Logarithmic Impartial Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 10 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	2.76	1.16	0.01	-1.00	-2.04	-3.16	-4.42	-5.84	-7.42	-9.17	-11.08
25	3.33	1.66	0.51	-0.46	-1.40	-2.38	-3.46	-4.67	-6.03	-7.53	-9.17
30	3.89	2.15	0.97	0.01	-0.87	-1.76	-2.71	-3.76	-4.94	-6.25	-7.68
35	4.44	2.62	1.40	0.44	-0.41	-1.23	-2.09	-3.03	-4.06	-5.21	-6.48
40	4.99	3.10	1.83	0.85	0.01	-0.78	-1.57	-2.42	-3.34	-4.36	-5.49
45	5.55	3.57	2.25	1.24	0.39	-0.37	-1.12	-1.90	-2.73	-3.65	-4.66
50	6.10	4.05	2.67	1.62	0.76	0.01	-0.71	-1.44	-2.21	-3.04	-3.95
55	6.66	4.54	3.09	2.00	1.12	0.36	-0.34	-1.04	-1.75	-2.51	-3.34
60	7.22	5.03	3.52	2.38	1.47	0.70	0.00	-0.67	-1.34	-2.05	-2.81
65	7.79	5.52	3.95	2.77	1.82	1.03	0.33	-0.32	-0.97	-1.63	-2.34
70	8.35	6.03	4.40	3.16	2.18	1.36	0.65	0.00	-0.63	-1.26	-1.92
75	8.92	6.54	4.85	3.56	2.53	1.69	0.96	0.31	-0.31	-0.92	-1.54
80	9.50	7.05	5.30	3.96	2.90	2.02	1.27	0.61	0.00	-0.60	-1.19
85	10.07	7.57	5.77	4.38	3.27	2.35	1.58	0.91	0.29	-0.29	-0.87
90	10.65	8.10	6.24	4.80	3.64	2.69	1.89	1.20	0.58	0.00	-0.57
95	11.24	8.63	6.72	5.23	4.03	3.04	2.21	1.50	0.86	0.28	-0.28
100	11.82	9.16	7.21	5.67	4.42	3.39	2.53	1.79	1.14	0.55	0.00
125	14.81	11.92	9.74	7.98	6.52	5.28	4.24	3.35	2.58	1.91	1.31
150	17.89	14.81	12.43	10.47	8.81	7.39	6.17	5.10	4.18	3.37	2.66
200	24.37	20.93	18.22	15.93	13.94	12.19	10.64	9.25	8.01	6.90	5.90
300				27.49	25.91	23.83	21.75	19.83	18.06	16.42	14.90
400				28.04	27.78	30.26	27.52	28.36	27.85	29.07	26.90
500				29.13	28.17		27.66	29.65	28.78		

Note:

This table presents Bayes factors based on equal prior probabilities and no expected errors

BF = e^log(BF)

Table 4: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 100) —
Logarithmic Impartial Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 5 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	1.70	-0.05	-1.62	-3.52	-6.22	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
25	2.09	0.31	-1.20	-2.97	-5.49	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
30	2.48	0.66	-0.82	-2.49	-4.84	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
35	2.89	1.01	-0.46	-2.05	-4.26	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
40	3.33	1.36	-0.12	-1.65	-3.75	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
45	3.79	1.73	0.21	-1.28	-3.27	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
50	4.30	2.12	0.55	-0.92	-2.83	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
55	4.86	2.54	0.91	-0.57	-2.41	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
60	5.48	3.01	1.28	-0.22	-2.01	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
65	6.19	3.54	1.69	0.13	-1.62	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
70	7.01	4.16	2.14	0.51	-1.24	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
75	8.00	4.90	2.68	0.93	-0.84	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
80	9.23	5.82	3.34	1.41	-0.43	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
85	10.87	7.05	4.20	2.01	0.04	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
90	13.35	8.88	5.48	2.83	0.61	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
95	18.88	12.58	7.90	4.29	1.45	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
100											
125											
150											
200											
300											
400											
500											

Note:

This table presents Bayes factors based on equal prior probabilities and no expected errors

BF = e^log(BF)

Table 5: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 500) —
Logarithmic Impartial Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 5 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	1.55	0.01	-1.25	-2.54	-3.98	-5.62	-7.48	-9.56	-11.84	-14.33	-17.02
25	1.87	0.32	-0.89	-2.09	-3.40	-4.89	-6.58	-8.48	-10.58	-12.87	-15.36
30	2.18	0.62	-0.57	-1.70	-2.90	-4.27	-5.82	-7.56	-9.51	-11.64	-13.96
35	2.48	0.89	-0.27	-1.35	-2.48	-3.74	-5.16	-6.78	-8.58	-10.57	-12.74
40	2.78	1.16	0.00	-1.04	-2.10	-3.27	-4.59	-6.09	-7.77	-9.64	-11.68
45	3.08	1.42	0.26	-0.76	-1.77	-2.86	-4.09	-5.49	-7.06	-8.81	-10.73
50	3.37	1.68	0.50	-0.49	-1.46	-2.50	-3.65	-4.95	-6.43	-8.07	-9.89
55	3.67	1.93	0.74	-0.25	-1.18	-2.17	-3.25	-4.47	-5.86	-7.41	-9.13
60	3.96	2.19	0.97	-0.01	-0.93	-1.86	-2.89	-4.04	-5.34	-6.80	-8.43
65	4.26	2.44	1.20	0.22	-0.68	-1.58	-2.56	-3.64	-4.87	-6.26	-7.80
70	4.56	2.69	1.43	0.44	-0.45	-1.33	-2.25	-3.28	-4.44	-5.75	-7.22
75	4.87	2.95	1.66	0.65	-0.23	-1.08	-1.97	-2.95	-4.05	-5.29	-6.69
80	5.18	3.21	1.88	0.86	-0.02	-0.85	-1.71	-2.64	-3.69	-4.87	-6.20
85	5.48	3.47	2.11	1.07	0.19	-0.64	-1.47	-2.36	-3.35	-4.47	-5.74
90	5.80	3.74	2.34	1.28	0.39	-0.43	-1.24	-2.10	-3.04	-4.11	-5.32
95	6.12	4.00	2.57	1.49	0.59	-0.22	-1.02	-1.85	-2.75	-3.77	-4.92
100	6.44	4.28	2.81	1.69	0.78	-0.03	-0.81	-1.61	-2.48	-3.45	-4.55
125	8.10	5.71	4.04	2.77	1.76	0.91	0.15	-0.59	-1.33	-2.13	-3.02
150	9.89	7.28	5.40	3.95	2.80	1.85	1.04	0.31	-0.40	-1.10	-1.86
200	13.89	10.88	8.60	6.77	5.27	4.02	2.97	2.08	1.30	0.60	-0.07
300	24.58	20.75	17.67	15.04	12.76	10.74	8.96	7.39	6.01	4.79	3.73
400					27.43	24.38	21.53	18.91	16.50	14.26	12.21
500											

Note:

This table presents Bayes factors based on equal prior probabilities and no expected errors

BF = e^log(BF)

Table 6: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 1000) —
Logarithmic Impartial Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 5 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	1.54	0.01	-1.22	-2.46	-3.83	-5.37	-7.10	-9.01	-11.10	-13.35	-15.76
25	1.85	0.32	-0.86	-2.01	-3.26	-4.65	-6.22	-7.96	-9.87	-11.93	-14.15
30	2.15	0.61	-0.55	-1.63	-2.78	-4.06	-5.49	-7.08	-8.83	-10.74	-12.79
35	2.44	0.88	-0.26	-1.30	-2.37	-3.54	-4.86	-6.33	-7.95	-9.72	-11.63
40	2.73	1.14	0.01	-0.99	-2.00	-3.10	-4.31	-5.67	-7.18	-8.83	-10.61
45	3.01	1.39	0.26	-0.72	-1.68	-2.70	-3.84	-5.10	-6.50	-8.04	-9.72
50	3.29	1.64	0.50	-0.46	-1.39	-2.35	-3.41	-4.59	-5.90	-7.34	-8.92
55	3.57	1.88	0.73	-0.22	-1.12	-2.04	-3.03	-4.13	-5.36	-6.72	-8.20
60	3.85	2.12	0.95	0.00	-0.87	-1.75	-2.69	-3.73	-4.88	-6.15	-7.55
65	4.13	2.36	1.17	0.22	-0.63	-1.48	-2.38	-3.35	-4.44	-5.64	-6.97
70	4.41	2.60	1.39	0.43	-0.41	-1.24	-2.09	-3.02	-4.04	-5.18	-6.43
75	4.69	2.84	1.60	0.64	-0.20	-1.00	-1.83	-2.71	-3.68	-4.75	-5.94
80	4.97	3.08	1.81	0.84	0.00	-0.79	-1.58	-2.42	-3.34	-4.36	-5.49
85	5.25	3.32	2.03	1.03	0.20	-0.58	-1.35	-2.16	-3.03	-4.00	-5.07
90	5.54	3.56	2.24	1.23	0.39	-0.38	-1.13	-1.91	-2.75	-3.67	-4.68
95	5.82	3.81	2.45	1.42	0.57	-0.19	-0.92	-1.68	-2.48	-3.36	-4.33
100	6.11	4.05	2.66	1.62	0.76	0.00	-0.73	-1.46	-2.23	-3.07	-3.99
125	7.56	5.31	3.76	2.59	1.65	0.87	0.16	-0.51	-1.18	-1.88	-2.63
150	9.05	6.63	4.92	3.61	2.56	1.71	0.97	0.30	-0.33	-0.95	-1.59
200	12.17	9.45	7.44	5.85	4.56	3.49	2.60	1.84	1.17	0.55	-0.02
300	19.08	15.86	13.35	11.27	9.50	7.97	6.64	5.49	4.48	3.61	2.84
400	26.90	23.43	20.51	18.00	15.80	13.85	12.11	10.54	9.13	7.86	6.72
500	28.82	28.20	27.94	26.47	23.72	21.37	19.22	17.25	15.44	13.78	12.24

Note:

This table presents Bayes factors based on equal prior probabilities and no expected errors

BF = e^log(BF)

Table 7: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 100) —
Logarithmic Impartial Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 2 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.82	-1.43	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
25	1.01	-1.22	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
30	1.21	-1.01	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
35	1.41	-0.81	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
40	1.61	-0.61	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
45	1.83	-0.42	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
50	2.05	-0.23	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
55	2.30	-0.03	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
60	2.56	0.18	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
65	2.85	0.39	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
70	3.19	0.63	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
75	3.57	0.88	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
80	4.04	1.17	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
85	4.65	1.53	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
90	5.50	2.00	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
95	7.01	2.75	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
100											
125											
150											
200											
300											
400											
500											

Note:

This table presents Bayes factors based on equal prior probabilities and no expected errors

BF = e^log(BF)

Table 8: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 500) —
Logarithmic Impartial Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 2 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.72	-0.95	-2.52	-4.31	-6.43	-8.91	-11.78	-15.09	-18.94	-23.61	-Inf
25	0.87	-0.77	-2.28	-3.99	-6.01	-8.39	-11.15	-14.35	-18.09	-22.65	-Inf
30	1.02	-0.60	-2.07	-3.70	-5.63	-7.92	-10.58	-13.68	-17.32	-21.78	-Inf
35	1.17	-0.44	-1.87	-3.44	-5.29	-7.49	-10.06	-13.07	-16.61	-20.97	-Inf
40	1.31	-0.29	-1.68	-3.19	-4.97	-7.09	-9.58	-12.50	-15.96	-20.23	-Inf
45	1.45	-0.15	-1.51	-2.97	-4.68	-6.72	-9.13	-11.98	-15.35	-19.54	-Inf
50	1.59	-0.01	-1.35	-2.76	-4.41	-6.38	-8.72	-11.48	-14.78	-18.89	-Inf
55	1.72	0.12	-1.19	-2.56	-4.15	-6.06	-8.33	-11.02	-14.25	-18.28	-Inf
60	1.86	0.25	-1.04	-2.38	-3.92	-5.76	-7.96	-10.59	-13.74	-17.71	-Inf
65	1.99	0.38	-0.90	-2.20	-3.69	-5.48	-7.62	-10.18	-13.27	-17.16	-Inf
70	2.12	0.50	-0.77	-2.04	-3.48	-5.21	-7.29	-9.79	-12.82	-16.65	-Inf
75	2.25	0.62	-0.64	-1.88	-3.28	-4.96	-6.99	-9.42	-12.39	-16.16	-Inf
80	2.39	0.74	-0.51	-1.73	-3.10	-4.72	-6.69	-9.08	-11.98	-15.69	-Inf
85	2.52	0.86	-0.39	-1.58	-2.92	-4.50	-6.42	-8.74	-11.59	-15.25	-Inf
90	2.65	0.98	-0.27	-1.45	-2.74	-4.28	-6.15	-8.43	-11.22	-14.82	-Inf
95	2.78	1.09	-0.15	-1.31	-2.58	-4.08	-5.90	-8.12	-10.87	-14.41	-Inf
100	2.92	1.21	-0.04	-1.18	-2.42	-3.88	-5.66	-7.83	-10.52	-14.02	-Inf
125	3.60	1.78	0.51	-0.59	-1.73	-3.02	-4.59	-6.54	-9.00	-12.26	-Inf
150	4.31	2.37	1.04	-0.06	-1.13	-2.30	-3.71	-5.46	-7.72	-10.76	-Inf
200	5.88	3.66	2.13	0.95	-0.09	-1.13	-2.30	-3.75	-5.64	-8.31	-Inf
300	10.02	7.10	4.97	3.32	2.00	0.88	-0.16	-1.28	-2.66	-4.68	-Inf
400	17.19	13.30	10.22	7.67	5.54	3.76	2.27	0.98	-0.30	-1.91	-Inf
500											

Note:

This table presents Bayes factors based on equal prior probabilities and no expected errors

BF = e^log(BF)

Table 9: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 1000) —
Logarithmic Impartial Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 2 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.70	-0.90	-2.38	-4.00	-5.85	-7.94	-10.26	-12.81	-15.58	-18.56	-21.75
25	0.85	-0.73	-2.15	-3.69	-5.45	-7.44	-9.67	-12.11	-14.77	-17.64	-20.72
30	1.00	-0.57	-1.94	-3.42	-5.09	-7.00	-9.13	-11.48	-14.04	-16.82	-19.79
35	1.14	-0.41	-1.75	-3.17	-4.77	-6.59	-8.64	-10.90	-13.38	-16.06	-18.94
40	1.28	-0.27	-1.57	-2.93	-4.47	-6.22	-8.19	-10.37	-12.76	-15.36	-18.16
45	1.41	-0.13	-1.40	-2.72	-4.19	-5.87	-7.77	-9.88	-12.19	-14.71	-17.44
50	1.54	0.00	-1.25	-2.52	-3.94	-5.56	-7.38	-9.42	-11.67	-14.11	-16.76
55	1.67	0.13	-1.10	-2.34	-3.70	-5.26	-7.03	-9.00	-11.17	-13.55	-16.13
60	1.80	0.26	-0.96	-2.16	-3.48	-4.98	-6.69	-8.60	-10.71	-13.03	-15.54
65	1.92	0.38	-0.82	-2.00	-3.28	-4.73	-6.37	-8.23	-10.28	-12.53	-14.98
70	2.05	0.50	-0.69	-1.84	-3.08	-4.48	-6.08	-7.88	-9.87	-12.07	-14.46
75	2.17	0.61	-0.57	-1.69	-2.90	-4.26	-5.80	-7.54	-9.49	-11.63	-13.96
80	2.29	0.72	-0.45	-1.55	-2.72	-4.04	-5.54	-7.23	-9.12	-11.21	-13.49
85	2.41	0.83	-0.33	-1.42	-2.56	-3.84	-5.29	-6.93	-8.77	-10.81	-13.04
90	2.53	0.94	-0.22	-1.29	-2.40	-3.64	-5.05	-6.65	-8.45	-10.43	-12.62
95	2.65	1.05	-0.11	-1.16	-2.25	-3.46	-4.83	-6.38	-8.13	-10.07	-12.21
100	2.77	1.16	-0.01	-1.05	-2.11	-3.28	-4.62	-6.13	-7.83	-9.73	-11.82
125	3.37	1.68	0.50	-0.50	-1.48	-2.52	-3.69	-5.02	-6.52	-8.22	-10.10
150	3.97	2.19	0.97	-0.02	-0.94	-1.89	-2.93	-4.11	-5.45	-6.98	-8.68
200	5.21	3.23	1.89	0.86	-0.03	-0.88	-1.75	-2.72	-3.80	-5.05	-6.46
300	7.92	5.54	3.87	2.60	1.59	0.74	-0.05	-0.81	-1.62	-2.50	-3.49
400	11.05	8.28	6.25	4.66	3.38	2.34	1.45	0.67	-0.07	-0.80	-1.58
500	14.76	11.62	9.21	7.27	5.65	4.31	3.18	2.22	1.39	0.63	-0.09

Note:

This table presents Bayes factors based on equal prior probabilities and no expected errors

BF = e^log(BF)

Table 10: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 100) —
Logarithmic Impartial Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 1 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.48	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
25	0.60	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
30	0.72	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
35	0.84	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
40	0.97	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
45	1.10	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
50	1.24	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
55	1.38	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
60	1.54	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
65	1.71	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
70	1.90	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
75	2.12	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
80	2.38	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
85	2.70	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
90	3.14	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
95	3.86	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
100											
125											
150											
200											
300											
400											
500											

Note:

This table presents Bayes factors based on equal prior probabilities and no expected errors

BF = e^log(BF)

Table 11: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 500) — Logarithmic Impartial Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 1 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.39	-1.45	-3.41	-5.90	-9.28	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
25	0.48	-1.34	-3.26	-5.69	-9.00	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
30	0.57	-1.23	-3.11	-5.49	-8.74	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
35	0.65	-1.13	-2.97	-5.29	-8.49	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
40	0.74	-1.03	-2.84	-5.11	-8.25	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
45	0.82	-0.94	-2.71	-4.94	-8.02	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
50	0.90	-0.85	-2.59	-4.77	-7.80	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
55	0.98	-0.76	-2.47	-4.61	-7.59	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
60	1.06	-0.67	-2.36	-4.46	-7.39	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
65	1.14	-0.59	-2.25	-4.31	-7.20	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
70	1.22	-0.51	-2.14	-4.17	-7.01	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
75	1.29	-0.43	-2.04	-4.03	-6.83	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
80	1.37	-0.35	-1.95	-3.90	-6.66	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
85	1.45	-0.27	-1.85	-3.77	-6.49	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
90	1.52	-0.19	-1.76	-3.65	-6.33	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
95	1.60	-0.12	-1.67	-3.53	-6.17	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
100	1.67	-0.05	-1.58	-3.42	-6.02	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
125	2.05	0.31	-1.17	-2.89	-5.32	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
150	2.44	0.65	-0.80	-2.42	-4.70	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
200	3.27	1.34	-0.11	-1.61	-3.65	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
300	5.35	2.95	1.26	-0.21	-1.96	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
400	8.87	5.63	3.26	1.40	-0.40	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
500											

Note:

This table presents Bayes factors based on equal prior probabilities and no expected errors

BF = e^log(BF)

Table 12: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 1000) — Logarithmic Impartial Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 1 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.38	-1.34	-3.04	-5.00	-7.30	-9.96	-13.00	-16.47	-20.48	-25.30	-Inf
25	0.47	-1.24	-2.90	-4.80	-7.04	-9.64	-12.62	-16.03	-19.97	-24.72	-Inf
30	0.55	-1.13	-2.76	-4.61	-6.79	-9.34	-12.26	-15.61	-19.49	-24.18	-Inf
35	0.63	-1.04	-2.62	-4.43	-6.56	-9.05	-11.91	-15.21	-19.03	-23.66	-Inf
40	0.71	-0.94	-2.50	-4.27	-6.35	-8.78	-11.59	-14.83	-18.60	-23.17	-Inf
45	0.79	-0.85	-2.38	-4.10	-6.14	-8.52	-11.28	-14.47	-18.18	-22.70	-Inf
50	0.87	-0.76	-2.27	-3.95	-5.94	-8.27	-10.98	-14.12	-17.78	-22.26	-Inf
55	0.94	-0.68	-2.16	-3.81	-5.75	-8.04	-10.70	-13.79	-17.41	-21.83	-Inf
60	1.02	-0.60	-2.05	-3.67	-5.57	-7.82	-10.43	-13.47	-17.04	-21.42	-Inf
65	1.09	-0.52	-1.95	-3.54	-5.40	-7.60	-10.17	-13.17	-16.69	-21.02	-Inf
70	1.16	-0.44	-1.85	-3.41	-5.23	-7.39	-9.93	-12.88	-16.36	-20.64	-Inf
75	1.23	-0.36	-1.76	-3.29	-5.08	-7.20	-9.69	-12.60	-16.04	-20.28	-Inf
80	1.30	-0.29	-1.67	-3.17	-4.92	-7.01	-9.46	-12.33	-15.73	-19.93	-Inf
85	1.37	-0.22	-1.58	-3.05	-4.78	-6.82	-9.23	-12.07	-15.43	-19.59	-Inf
90	1.44	-0.15	-1.50	-2.94	-4.64	-6.65	-9.02	-11.82	-15.14	-19.26	-Inf
95	1.51	-0.08	-1.42	-2.84	-4.50	-6.47	-8.81	-11.57	-14.85	-18.94	-Inf
100	1.58	-0.01	-1.34	-2.74	-4.37	-6.31	-8.61	-11.34	-14.58	-18.63	-Inf
125	1.92	0.32	-0.97	-2.27	-3.77	-5.56	-7.70	-10.26	-13.34	-17.21	-Inf
150	2.24	0.62	-0.63	-1.87	-3.26	-4.92	-6.91	-9.32	-12.25	-15.97	-Inf
200	2.90	1.20	-0.03	-1.18	-2.41	-3.85	-5.61	-7.76	-10.42	-13.88	-Inf
300	4.29	2.36	1.04	-0.06	-1.12	-2.29	-3.68	-5.42	-7.65	-10.67	-Inf
400	5.85	3.64	2.12	0.94	-0.09	-1.12	-2.29	-3.72	-5.60	-8.25	-Inf
500	7.69	5.16	3.37	2.01	0.90	-0.12	-1.17	-2.39	-3.98	-6.29	-Inf

Note:

This table presents Bayes factors based on equal prior probabilities and no expected errors

BF = e^log(BF)