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	3.22	1.70	0.67	-0.16	-0.92	-1.67	-2.44	-3.26	-4.15	-5.11	-6.15
25	4.00	2.40	1.34	0.52	-0.19	-0.85	-1.50	-2.16	-2.86	-3.61	-4.41
30	4.82	3.14	2.03	1.19	0.49	-0.13	-0.71	-1.28	-1.85	-2.45	-3.08
35	5.71	3.94	2.76	1.88	1.16	0.55	0.01	-0.51	-1.01	-1.52	-2.03
40	6.67	4.82	3.56	2.62	1.87	1.25	0.70	0.21	-0.26	-0.70	-1.15
45	7.73	5.79	4.46	3.45	2.65	1.99	1.43	0.93	0.47	0.05	-0.35
50	8.89	6.87	5.47	4.40	3.54	2.83	2.22	1.70	1.24	0.81	0.42
55	10.19	8.10	6.63	5.49	4.56	3.79	3.14	2.58	2.08	1.64	1.24
60	11.67	9.51	7.97	6.76	5.77	4.94	4.23	3.62	3.08	2.60	2.17
65	13.39	11.16	9.55	8.28	7.23	6.33	5.56	4.89	4.29	3.77	3.29
70	15.42	13.14	11.47	10.13	9.02	8.06	7.23	6.50	5.84	5.26	4.73
75	17.93	15.58	13.86	12.46	11.29	10.28	9.39	8.59	7.88	7.24	6.65
80	21.20	18.81	17.03	15.58	14.35	13.28	12.33	11.49	10.72	10.02	9.37
85	26.02	23.57	21.74	20.24	18.96	17.83	16.83	15.93	15.11	14.35	13.65
90	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf
95	Inf	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 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	2.82	1.25	0.15	-0.81	-1.75	-2.75	-3.85	-5.07	-6.42	-7.90	-9.51
25	3.41	1.78	0.66	-0.26	-1.12	-1.99	-2.92	-3.95	-5.08	-6.32	-7.67
30	4.00	2.29	1.15	0.24	-0.58	-1.37	-2.19	-3.07	-4.04	-5.09	-6.25
35	4.58	2.80	1.61	0.69	-0.10	-0.84	-1.58	-2.36	-3.20	-4.11	-5.11
40	5.17	3.31	2.07	1.13	0.34	-0.37	-1.07	-1.77	-2.51	-3.31	-4.18
45	5.76	3.83	2.53	1.56	0.76	0.05	-0.61	-1.26	-1.93	-2.64	-3.41
50	6.36	4.36	3.00	1.98	1.16	0.46	-0.19	-0.80	-1.43	-2.07	-2.76
55	6.97	4.89	3.48	2.41	1.57	0.85	0.21	-0.39	-0.98	-1.57	-2.19
60	7.58	5.44	3.97	2.85	1.97	1.23	0.59	0.00	-0.56	-1.12	-1.70
65	8.20	6.00	4.46	3.30	2.38	1.62	0.96	0.37	-0.18	-0.72	-1.25
70	8.82	6.56	4.98	3.76	2.80	2.01	1.33	0.73	0.19	-0.33	-0.85
75	9.46	7.14	5.50	4.24	3.23	2.40	1.70	1.09	0.54	0.03	-0.47
80	10.10	7.73	6.04	4.72	3.67	2.81	2.08	1.45	0.89	0.38	-0.11
85	10.75	8.33	6.59	5.23	4.13	3.23	2.47	1.81	1.24	0.72	0.24
90	11.41	8.94	7.15	5.74	4.60	3.66	2.87	2.19	1.59	1.06	0.57
95	12.08	9.56	7.72	6.27	5.09	4.11	3.28	2.57	1.95	1.41	0.91
100	12.75	10.20	8.31	6.82	5.59	4.57	3.70	2.96	2.32	1.76	1.25
125	16.28	13.52	11.45	9.76	8.34	7.13	6.08	5.17	4.38	3.68	3.06
150	20.07	17.15	14.90	13.05	11.47	10.09	8.89	7.82	6.87	6.02	5.26
200	28.60	25.42	22.92	20.80	18.95	17.31	15.84	14.50	13.28	12.17	11.15
300	34.15	33.67	33.95	32.77	33.16	Inf	33.77	33.25	32.39	31.87	30.46
400	Inf	33.35	33.77	Inf	33.67	32.79	33.77	Inf	34.01	Inf	33.89
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	2.78	1.20	0.08	-0.90	-1.87	-2.91	-4.07	-5.36	-6.79	-8.35	-10.06
25	3.35	1.71	0.58	-0.35	-1.24	-2.15	-3.14	-4.23	-5.43	-6.76	-8.21
30	3.91	2.20	1.05	0.13	-0.71	-1.53	-2.40	-3.34	-4.38	-5.52	-6.77
35	4.47	2.69	1.50	0.56	-0.25	-1.02	-1.80	-2.63	-3.54	-4.53	-5.62
40	5.03	3.17	1.93	0.98	0.18	-0.56	-1.29	-2.04	-2.85	-3.72	-4.68
45	5.59	3.66	2.36	1.38	0.57	-0.15	-0.84	-1.53	-2.26	-3.05	-3.90
50	6.15	4.15	2.80	1.78	0.95	0.23	-0.43	-1.09	-1.76	-2.47	-3.23
55	6.72	4.65	3.24	2.18	1.33	0.60	-0.06	-0.69	-1.32	-1.97	-2.66
60	7.28	5.15	3.68	2.57	1.69	0.95	0.30	-0.32	-0.92	-1.52	-2.16
65	7.85	5.66	4.13	2.98	2.06	1.30	0.64	0.03	-0.55	-1.12	-1.72
70	8.43	6.17	4.59	3.39	2.44	1.65	0.97	0.37	-0.20	-0.76	-1.32
75	9.00	6.69	5.06	3.81	2.82	2.00	1.30	0.69	0.12	-0.42	-0.95
80	9.58	7.22	5.53	4.24	3.20	2.35	1.64	1.01	0.44	-0.09	-0.61
85	10.17	7.75	6.01	4.67	3.60	2.71	1.97	1.32	0.75	0.22	-0.29
90	10.75	8.29	6.50	5.12	4.00	3.08	2.31	1.64	1.05	0.52	0.01
95	11.34	8.83	7.00	5.57	4.41	3.46	2.65	1.96	1.36	0.82	0.31
100	11.93	9.38	7.51	6.03	4.83	3.84	3.00	2.29	1.67	1.11	0.60
125	14.95	12.20	10.14	8.47	7.08	5.90	4.90	4.04	3.29	2.63	2.06
150	18.07	15.15	12.92	11.09	9.54	8.20	7.04	6.03	5.13	4.35	3.65
200	24.59	21.41	18.92	16.82	15.01	13.41	11.98	10.71	9.55	8.51	7.57
300	34.02	35.12	32.76	30.11	27.95	25.98	24.17	22.50	20.97	19.54	18.21
400	34.94	34.09	Inf	Inf	Inf	34.94	Inf	Inf	33.40	Inf	32.08
500	34.94	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf

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	1.87	0.53	-0.42	-1.25	-2.05	-2.87	-3.72	-4.63	-5.59	-6.61	-7.69
25	2.31	0.97	0.04	-0.74	-1.45	-2.16	-2.89	-3.65	-4.45	-5.29	-6.18
30	2.77	1.40	0.48	-0.26	-0.92	-1.55	-2.18	-2.83	-3.50	-4.20	-4.94
35	3.25	1.85	0.92	0.20	-0.43	-1.00	-1.56	-2.12	-2.69	-3.29	-3.90
40	3.76	2.32	1.38	0.66	0.05	-0.49	-1.00	-1.50	-1.99	-2.50	-3.02
45	4.32	2.83	1.86	1.13	0.53	0.01	-0.47	-0.92	-1.36	-1.80	-2.24
50	4.93	3.39	2.39	1.64	1.03	0.52	0.06	-0.36	-0.77	-1.16	-1.54
55	5.60	4.01	2.97	2.19	1.57	1.05	0.60	0.19	-0.19	-0.55	-0.89
60	6.35	4.72	3.63	2.82	2.18	1.64	1.18	0.78	0.41	0.07	-0.26
65	7.21	5.53	4.40	3.55	2.87	2.31	1.84	1.42	1.05	0.72	0.40
70	8.22	6.48	5.31	4.42	3.70	3.11	2.61	2.18	1.79	1.45	1.13
75	9.43	7.65	6.42	5.49	4.74	4.11	3.57	3.11	2.70	2.33	2.00
80	10.95	9.12	7.85	6.87	6.08	5.41	4.83	4.33	3.89	3.49	3.14
85	12.99	11.12	9.81	8.79	7.95	7.24	6.62	6.08	5.59	5.16	4.77
90	16.17	14.25	12.90	11.83	10.95	10.19	9.54	8.95	8.42	7.95	7.51
95	Inf	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 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	1.58	0.12	-1.01	-2.11	-3.27	-4.53	-5.92	-7.44	-9.07	-10.81	-12.65
25	1.91	0.45	-0.65	-1.66	-2.71	-3.84	-5.08	-6.43	-7.89	-9.44	-11.10
30	2.23	0.75	-0.32	-1.28	-2.24	-3.27	-4.38	-5.59	-6.90	-8.30	-9.80
35	2.54	1.04	-0.02	-0.94	-1.83	-2.77	-3.78	-4.87	-6.06	-7.33	-8.69
40	2.85	1.32	0.27	-0.62	-1.47	-2.34	-3.26	-4.26	-5.34	-6.50	-7.74
45	3.15	1.60	0.54	-0.33	-1.14	-1.96	-2.81	-3.72	-4.71	-5.77	-6.90
50	3.46	1.87	0.80	-0.06	-0.84	-1.61	-2.40	-3.25	-4.15	-5.12	-6.17
55	3.77	2.14	1.06	0.20	-0.57	-1.30	-2.04	-2.82	-3.66	-4.55	-5.51
60	4.07	2.42	1.31	0.45	-0.30	-1.01	-1.71	-2.44	-3.22	-4.04	-4.93
65	4.39	2.69	1.56	0.69	-0.05	-0.74	-1.41	-2.10	-2.82	-3.58	-4.41
70	4.70	2.96	1.81	0.93	0.19	-0.48	-1.13	-1.78	-2.45	-3.17	-3.93
75	5.01	3.24	2.06	1.17	0.43	-0.23	-0.86	-1.48	-2.12	-2.79	-3.50
80	5.33	3.52	2.31	1.40	0.66	0.00	-0.61	-1.21	-1.81	-2.44	-3.11
85	5.66	3.80	2.57	1.64	0.89	0.23	-0.37	-0.95	-1.53	-2.12	-2.74
90	5.98	4.09	2.83	1.88	1.11	0.46	-0.14	-0.70	-1.26	-1.82	-2.41
95	6.31	4.39	3.09	2.12	1.34	0.68	0.09	-0.46	-1.00	-1.54	-2.10
100	6.65	4.68	3.36	2.36	1.57	0.90	0.31	-0.23	-0.76	-1.28	-1.81
125	8.38	6.25	4.77	3.65	2.76	2.02	1.40	0.85	0.35	-0.12	-0.57
150	10.24	7.97	6.35	5.09	4.08	3.25	2.55	1.95	1.42	0.95	0.51
200	14.41	11.89	10.03	8.55	7.31	6.26	5.37	4.59	3.91	3.31	2.78
300	25.54	22.66	20.44	18.60	17.01	15.61	14.36	13.23	12.21	11.28	10.42
400	35.09	Inf	Inf	Inf	Inf	Inf	33.61	31.71	30.09	28.77	27.66
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	1.55	0.07	-1.10	-2.24	-3.47	-4.82	-6.32	-7.95	-9.72	-11.61	-13.61
25	1.87	0.39	-0.74	-1.80	-2.91	-4.13	-5.47	-6.94	-8.53	-10.24	-12.05
30	2.17	0.68	-0.42	-1.42	-2.45	-3.55	-4.77	-6.10	-7.54	-9.09	-10.75
35	2.47	0.96	-0.13	-1.09	-2.04	-3.06	-4.16	-5.38	-6.69	-8.12	-9.64
40	2.76	1.22	0.14	-0.78	-1.69	-2.63	-3.64	-4.75	-5.96	-7.27	-8.67
45	3.05	1.48	0.40	-0.51	-1.37	-2.25	-3.19	-4.21	-5.33	-6.53	-7.83
50	3.34	1.74	0.65	-0.25	-1.08	-1.91	-2.79	-3.73	-4.76	-5.88	-7.08
55	3.62	1.99	0.88	0.00	-0.81	-1.60	-2.43	-3.31	-4.26	-5.30	-6.42
60	3.90	2.24	1.12	0.23	-0.56	-1.32	-2.10	-2.93	-3.82	-4.78	-5.82
65	4.19	2.48	1.35	0.46	-0.32	-1.06	-1.80	-2.58	-3.41	-4.31	-5.29
70	4.47	2.73	1.57	0.67	-0.10	-0.81	-1.52	-2.26	-3.05	-3.89	-4.80
75	4.76	2.98	1.80	0.89	0.12	-0.58	-1.27	-1.97	-2.71	-3.50	-4.36
80	5.05	3.23	2.02	1.10	0.33	-0.36	-1.03	-1.70	-2.40	-3.15	-3.95
85	5.33	3.48	2.24	1.31	0.54	-0.15	-0.80	-1.45	-2.12	-2.83	-3.58
90	5.62	3.73	2.47	1.52	0.74	0.05	-0.59	-1.21	-1.85	-2.52	-3.24
95	5.91	3.99	2.69	1.72	0.94	0.25	-0.38	-0.99	-1.61	-2.25	-2.92
100	6.20	4.24	2.92	1.93	1.13	0.45	-0.18	-0.78	-1.37	-1.99	-2.63
125	7.68	5.56	4.09	2.99	2.11	1.38	0.75	0.18	-0.36	-0.88	-1.41
150	9.21	6.94	5.34	4.11	3.13	2.33	1.65	1.06	0.53	0.03	-0.45
200	12.40	9.89	8.05	6.59	5.41	4.42	3.58	2.87	2.25	1.70	1.21
300	19.44	16.58	14.38	12.58	11.04	9.71	8.54	7.51	6.59	5.78	5.05
400	27.63	24.50	22.04	19.97	18.17	16.58	15.15	13.86	12.68	11.61	10.62
500	Inf	36.72	31.42	29.10	27.09	25.29	23.65	22.15	20.77	19.49	18.29

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	0.97	-0.23	-1.11	-1.88	-2.62	-3.37	-4.13	-4.91	-5.72	-6.55	-7.41
25	1.21	0.03	-0.81	-1.54	-2.22	-2.89	-3.56	-4.25	-4.97	-5.70	-6.46
30	1.46	0.29	-0.53	-1.21	-1.84	-2.44	-3.05	-3.66	-4.29	-4.94	-5.60
35	1.72	0.55	-0.24	-0.89	-1.48	-2.03	-2.58	-3.12	-3.68	-4.25	-4.83
40	1.99	0.82	0.04	-0.58	-1.13	-1.64	-2.14	-2.63	-3.12	-3.62	-4.13
45	2.28	1.10	0.34	-0.27	-0.79	-1.27	-1.72	-2.16	-2.60	-3.04	-3.48
50	2.59	1.41	0.64	0.05	-0.45	-0.90	-1.31	-1.71	-2.11	-2.50	-2.89
55	2.92	1.73	0.97	0.39	-0.10	-0.52	-0.91	-1.28	-1.64	-1.98	-2.33
60	3.30	2.09	1.32	0.74	0.27	-0.14	-0.51	-0.85	-1.17	-1.49	-1.79
65	3.72	2.49	1.72	1.14	0.67	0.27	-0.08	-0.41	-0.71	-0.99	-1.27
70	4.20	2.96	2.17	1.58	1.11	0.72	0.38	0.07	-0.22	-0.48	-0.73
75	4.77	3.51	2.70	2.10	1.63	1.24	0.90	0.59	0.32	0.07	-0.16
80	5.48	4.19	3.36	2.75	2.26	1.86	1.52	1.22	0.95	0.70	0.48
85	6.40	5.08	4.23	3.60	3.10	2.68	2.33	2.02	1.75	1.50	1.28
90	7.73	6.39	5.51	4.85	4.33	3.90	3.53	3.21	2.92	2.66	2.43
95	10.22	8.84	7.94	7.26	6.71	6.25	5.85	5.51	5.20	4.92	4.67
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	0.74	-0.71	-1.93	-3.16	-4.47	-5.89	-7.40	-8.99	-10.67	-12.42	-14.24
25	0.91	-0.52	-1.70	-2.86	-4.09	-5.42	-6.83	-8.33	-9.91	-11.56	-13.27
30	1.06	-0.35	-1.49	-2.59	-3.75	-5.00	-6.33	-7.74	-9.22	-10.78	-12.39
35	1.22	-0.19	-1.29	-2.35	-3.44	-4.61	-5.87	-7.20	-8.60	-10.07	-11.59
40	1.37	-0.03	-1.10	-2.12	-3.16	-4.27	-5.45	-6.71	-8.03	-9.42	-10.87
45	1.52	0.13	-0.93	-1.90	-2.90	-3.95	-5.06	-6.25	-7.51	-8.83	-10.20
50	1.66	0.27	-0.76	-1.71	-2.65	-3.65	-4.71	-5.84	-7.03	-8.28	-9.58
55	1.81	0.42	-0.60	-1.52	-2.43	-3.38	-4.38	-5.45	-6.58	-7.77	-9.01
60	1.95	0.56	-0.45	-1.34	-2.22	-3.12	-4.08	-5.09	-6.16	-7.29	-8.47
65	2.09	0.70	-0.30	-1.17	-2.02	-2.88	-3.79	-4.76	-5.78	-6.85	-7.98
70	2.23	0.83	-0.16	-1.01	-1.83	-2.66	-3.53	-4.44	-5.42	-6.44	-7.51
75	2.38	0.97	-0.02	-0.86	-1.65	-2.45	-3.28	-4.15	-5.08	-6.05	-7.07
80	2.52	1.10	0.12	-0.71	-1.48	-2.25	-3.04	-3.88	-4.76	-5.69	-6.66
85	2.66	1.23	0.25	-0.56	-1.31	-2.06	-2.82	-3.62	-4.46	-5.35	-6.28
90	2.80	1.36	0.38	-0.42	-1.16	-1.87	-2.61	-3.37	-4.18	-5.02	-5.91
95	2.95	1.49	0.51	-0.28	-1.00	-1.70	-2.41	-3.14	-3.91	-4.72	-5.57
100	3.09	1.63	0.64	-0.15	-0.86	-1.54	-2.22	-2.92	-3.66	-4.43	-5.24
125	3.83	2.29	1.28	0.50	-0.17	-0.78	-1.37	-1.96	-2.57	-3.19	-3.84
150	4.61	2.99	1.93	1.13	0.47	-0.11	-0.65	-1.17	-1.68	-2.20	-2.73
200	6.34	4.56	3.36	2.47	1.76	1.18	0.66	0.20	-0.23	-0.63	-1.03
300	10.90	8.82	7.35	6.20	5.28	4.51	3.85	3.29	2.80	2.36	1.97
400	18.81	16.50	14.80	13.43	12.27	11.28	10.41	9.63	8.94	8.31	7.74
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	0.72	-0.78	-2.08	-3.42	-4.88	-6.47	-8.18	-10.00	-11.93	-13.94	-16.03
25	0.87	-0.61	-1.86	-3.13	-4.50	-6.00	-7.62	-9.34	-11.16	-13.07	-15.06
30	1.02	-0.44	-1.65	-2.86	-4.16	-5.58	-7.11	-8.74	-10.47	-12.29	-14.18
35	1.17	-0.28	-1.46	-2.62	-3.85	-5.20	-6.65	-8.20	-9.85	-11.58	-13.38
40	1.31	-0.13	-1.28	-2.39	-3.57	-4.85	-6.23	-7.71	-9.28	-10.93	-12.65
45	1.44	0.01	-1.11	-2.19	-3.31	-4.53	-5.84	-7.25	-8.75	-10.33	-11.98
50	1.58	0.15	-0.95	-1.99	-3.07	-4.23	-5.48	-6.83	-8.26	-9.78	-11.36
55	1.71	0.28	-0.80	-1.81	-2.85	-3.96	-5.15	-6.44	-7.81	-9.26	-10.78
60	1.84	0.41	-0.66	-1.64	-2.64	-3.70	-4.85	-6.08	-7.39	-8.78	-10.24
65	1.97	0.53	-0.52	-1.48	-2.45	-3.47	-4.56	-5.74	-7.00	-8.34	-9.74
70	2.10	0.66	-0.39	-1.33	-2.26	-3.24	-4.29	-5.43	-6.64	-7.92	-9.27
75	2.23	0.78	-0.26	-1.18	-2.09	-3.03	-4.04	-5.13	-6.29	-7.52	-8.82
80	2.35	0.90	-0.14	-1.04	-1.92	-2.84	-3.81	-4.85	-5.97	-7.15	-8.41
85	2.48	1.01	-0.02	-0.91	-1.77	-2.65	-3.59	-4.59	-5.66	-6.81	-8.01
90	2.60	1.13	0.10	-0.78	-1.62	-2.47	-3.38	-4.34	-5.38	-6.48	-7.64
95	2.73	1.24	0.21	-0.65	-1.47	-2.30	-3.18	-4.11	-5.10	-6.16	-7.28
100	2.85	1.36	0.33	-0.53	-1.34	-2.14	-2.99	-3.89	-4.84	-5.87	-6.95
125	3.48	1.92	0.87	0.03	-0.72	-1.44	-2.16	-2.93	-3.73	-4.59	-5.50
150	4.11	2.47	1.39	0.55	-0.17	-0.84	-1.49	-2.16	-2.85	-3.58	-4.35
200	5.41	3.62	2.43	1.54	0.81	0.18	-0.39	-0.95	-1.50	-2.06	-2.64
300	8.25	6.18	4.75	3.66	2.80	2.09	1.49	0.96	0.49	0.04	-0.38
400	11.54	9.24	7.58	6.29	5.23	4.35	3.61	2.98	2.42	1.93	1.50
500	15.44	12.95	11.11	9.63	8.39	7.34	6.43	5.64	4.94	4.32	3.77

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	0.63	-0.46	-1.24	-1.90	-2.51	-3.10	-3.69	-4.28	-4.88	-5.49	-6.10
25	0.79	-0.28	-1.03	-1.66	-2.23	-2.78	-3.32	-3.86	-4.41	-4.96	-5.52
30	0.96	-0.10	-0.83	-1.43	-1.97	-2.48	-2.98	-3.47	-3.96	-4.46	-4.97
35	1.14	0.09	-0.62	-1.20	-1.71	-2.18	-2.64	-3.09	-3.54	-3.99	-4.45
40	1.32	0.28	-0.41	-0.96	-1.45	-1.89	-2.32	-2.73	-3.14	-3.55	-3.96
45	1.52	0.49	-0.19	-0.73	-1.19	-1.61	-2.00	-2.38	-2.75	-3.12	-3.49
50	1.74	0.70	0.04	-0.48	-0.92	-1.32	-1.69	-2.04	-2.38	-2.71	-3.04
55	1.97	0.94	0.28	-0.23	-0.65	-1.03	-1.37	-1.69	-2.01	-2.31	-2.61
60	2.22	1.19	0.54	0.04	-0.37	-0.72	-1.05	-1.35	-1.64	-1.91	-2.18
65	2.50	1.47	0.83	0.34	-0.06	-0.40	-0.71	-0.99	-1.26	-1.51	-1.75
70	2.83	1.80	1.15	0.67	0.28	-0.05	-0.35	-0.61	-0.86	-1.09	-1.31
75	3.21	2.17	1.52	1.04	0.66	0.34	0.05	-0.20	-0.43	-0.65	-0.85
80	3.68	2.63	1.97	1.50	1.11	0.80	0.52	0.28	0.06	-0.15	-0.34
85	4.27	3.22	2.56	2.07	1.69	1.38	1.10	0.87	0.65	0.46	0.28
90	5.13	4.05	3.38	2.90	2.51	2.19	1.92	1.68	1.47	1.27	1.10
95	6.63	5.54	4.86	4.36	3.96	3.64	3.36	3.11	2.90	2.70	2.52
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	0.42	-1.01	-2.21	-3.40	-4.66	-5.98	-7.36	-8.81	-10.31	-11.85	-13.43
25	0.51	-0.89	-2.06	-3.21	-4.42	-5.68	-7.01	-8.40	-9.84	-11.32	-12.84
30	0.61	-0.78	-1.92	-3.03	-4.19	-5.41	-6.68	-8.01	-9.40	-10.82	-12.28
35	0.70	-0.67	-1.79	-2.86	-3.98	-5.14	-6.37	-7.65	-8.98	-10.35	-11.76
40	0.79	-0.57	-1.66	-2.70	-3.77	-4.90	-6.08	-7.31	-8.59	-9.91	-11.27
45	0.88	-0.47	-1.54	-2.55	-3.58	-4.67	-5.80	-6.99	-8.22	-9.49	-10.80
50	0.97	-0.37	-1.42	-2.40	-3.40	-4.44	-5.54	-6.68	-7.86	-9.09	-10.35
55	1.06	-0.27	-1.30	-2.26	-3.23	-4.23	-5.29	-6.39	-7.53	-8.71	-9.93
60	1.15	-0.18	-1.19	-2.13	-3.06	-4.03	-5.05	-6.11	-7.21	-8.35	-9.53
65	1.23	-0.09	-1.09	-2.00	-2.91	-3.84	-4.82	-5.84	-6.91	-8.01	-9.14
70	1.32	0.00	-0.98	-1.87	-2.75	-3.66	-4.60	-5.59	-6.62	-7.68	-8.78
75	1.41	0.09	-0.88	-1.75	-2.61	-3.49	-4.40	-5.35	-6.34	-7.37	-8.42
80	1.49	0.18	-0.78	-1.64	-2.47	-3.32	-4.20	-5.12	-6.07	-7.06	-8.09
85	1.58	0.27	-0.68	-1.52	-2.33	-3.16	-4.01	-4.90	-5.82	-6.78	-7.77
90	1.66	0.35	-0.59	-1.41	-2.20	-3.00	-3.83	-4.68	-5.57	-6.50	-7.46
95	1.75	0.44	-0.50	-1.30	-2.08	-2.85	-3.65	-4.48	-5.34	-6.23	-7.16
100	1.83	0.52	-0.40	-1.20	-1.95	-2.71	-3.48	-4.28	-5.11	-5.98	-6.87
125	2.27	0.94	0.04	-0.71	-1.39	-2.05	-2.72	-3.40	-4.10	-4.83	-5.59
150	2.71	1.37	0.47	-0.25	-0.88	-1.48	-2.06	-2.65	-3.25	-3.87	-4.51
200	3.68	2.26	1.34	0.64	0.06	-0.46	-0.95	-1.41	-1.87	-2.33	-2.79
300	6.16	4.55	3.50	2.71	2.09	1.58	1.14	0.75	0.40	0.07	-0.23
400	10.39	8.60	7.37	6.42	5.66	5.02	4.48	4.00	3.59	3.22	2.89
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	0.39	-1.11	-2.44	-3.81	-5.29	-6.86	-8.53	-10.29	-12.12	-14.01	-15.95
25	0.48	-1.01	-2.30	-3.63	-5.05	-6.57	-8.18	-9.88	-11.65	-13.48	-15.36
30	0.57	-0.90	-2.16	-3.45	-4.82	-6.29	-7.85	-9.49	-11.20	-12.98	-14.81
35	0.66	-0.80	-2.04	-3.28	-4.61	-6.03	-7.54	-9.13	-10.79	-12.51	-14.28
40	0.74	-0.70	-1.91	-3.12	-4.41	-5.78	-7.25	-8.79	-10.40	-12.06	-13.79
45	0.82	-0.61	-1.80	-2.97	-4.22	-5.55	-6.97	-8.46	-10.02	-11.64	-13.32
50	0.90	-0.52	-1.68	-2.83	-4.04	-5.33	-6.70	-8.15	-9.67	-11.24	-12.87
55	0.98	-0.43	-1.58	-2.70	-3.87	-5.12	-6.45	-7.86	-9.33	-10.86	-12.45
60	1.06	-0.35	-1.47	-2.57	-3.71	-4.92	-6.21	-7.58	-9.01	-10.50	-12.04
65	1.14	-0.26	-1.37	-2.44	-3.55	-4.73	-5.98	-7.31	-8.70	-10.15	-11.65
70	1.21	-0.18	-1.28	-2.32	-3.40	-4.55	-5.77	-7.06	-8.41	-9.82	-11.28
75	1.29	-0.10	-1.18	-2.21	-3.26	-4.37	-5.56	-6.81	-8.13	-9.51	-10.93
80	1.36	-0.03	-1.09	-2.10	-3.12	-4.21	-5.36	-6.58	-7.86	-9.20	-10.59
85	1.44	0.05	-1.01	-1.99	-2.99	-4.05	-5.17	-6.36	-7.61	-8.91	-10.26
90	1.51	0.13	-0.92	-1.89	-2.87	-3.89	-4.99	-6.14	-7.36	-8.63	-9.95
95	1.58	0.20	-0.84	-1.79	-2.74	-3.75	-4.81	-5.93	-7.12	-8.36	-9.65
100	1.65	0.27	-0.76	-1.69	-2.63	-3.60	-4.64	-5.74	-6.89	-8.10	-9.36
125	2.01	0.62	-0.37	-1.25	-2.09	-2.97	-3.88	-4.85	-5.86	-6.93	-8.05
150	2.37	0.96	-0.02	-0.85	-1.63	-2.42	-3.24	-4.09	-5.00	-5.94	-6.93
200	3.08	1.62	0.64	-0.15	-0.85	-1.52	-2.19	-2.89	-3.61	-4.36	-5.15
300	4.59	2.98	1.92	1.12	0.47	-0.11	-0.64	-1.16	-1.66	-2.17	-2.70
400	6.31	4.53	3.34	2.46	1.75	1.17	0.66	0.20	-0.22	-0.63	-1.02
500	8.33	6.40	5.07	4.06	3.26	2.60	2.05	1.57	1.14	0.75	0.40

Note:
This table presents Bayes factors based on equal prior probabilities and no expected errors
BF = e^log(BF)