Table 1: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 100) — Logarithmic Default 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	4.58	2.88	1.56	0.25	-1.25	-3.09	-5.33	-8.06	-11.39	-15.60	-Inf
25	5.31	3.51	2.21	1.02	-0.29	-1.84	-3.76	-6.13	-9.08	-12.89	-Inf
30	6.07	4.15	2.81	1.66	0.48	-0.88	-2.54	-4.63	-7.28	-10.77	-Inf
35	6.87	4.81	3.39	2.23	1.13	-0.09	-1.56	-3.41	-5.80	-9.02	-Inf
40	7.74	5.51	3.99	2.79	1.71	0.58	-0.74	-2.39	-4.56	-7.54	-Inf
45	8.69	6.28	4.62	3.35	2.25	1.18	-0.03	-1.52	-3.48	-6.25	-Inf
50	9.74	7.14	5.32	3.93	2.79	1.73	0.60	-0.75	-2.54	-5.11	-Inf
55	10.91	8.10	6.10	4.58	3.35	2.27	1.18	-0.07	-1.70	-4.08	-Inf
60	12.24	9.21	7.00	5.31	3.96	2.82	1.74	0.55	-0.95	-3.15	-Inf
65	13.77	10.49	8.06	6.16	4.65	3.41	2.29	1.14	-0.26	-2.29	-Inf
70	15.58	12.03	9.32	7.18	5.47	4.08	2.88	1.72	0.40	-1.50	-Inf
75	17.79	13.91	10.90	8.46	6.48	4.88	3.54	2.33	1.03	-0.74	-Inf
80	20.67	16.36	12.93	10.12	7.80	5.90	4.34	3.00	1.67	-0.01	-Inf
85	24.79	19.82	15.80	12.45	9.65	7.31	5.40	3.82	2.38	0.72	-Inf
90	34.76	25.98	20.67	16.29	12.62	9.56	7.04	4.99	3.27	1.52	-Inf
95	Inf	Inf	Inf	Inf	Inf	14.87	10.52	7.25	4.71	2.56	-Inf
100											
125											
150											
200											
300											
400											
500											

Note:

This table presents Bayes factors based on no prior information

BF = e^log(BF)

Table 2: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 500) —
Logarithmic Default 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	4.34	2.77	1.58	0.44	-0.79	-2.18	-3.78	-5.58	-7.58	-9.80	-12.22
25	4.95	3.33	2.17	1.13	0.06	-1.11	-2.43	-3.93	-5.61	-7.48	-9.51
30	5.53	3.85	2.68	1.69	0.73	-0.29	-1.43	-2.71	-4.15	-5.75	-7.51
35	6.11	4.35	3.15	2.18	1.27	0.36	-0.64	-1.75	-3.00	-4.39	-5.94
40	6.69	4.84	3.60	2.62	1.75	0.90	0.00	-0.98	-2.08	-3.30	-4.67
45	7.27	5.34	4.04	3.04	2.18	1.37	0.55	-0.34	-1.31	-2.40	-3.62
50	7.86	5.84	4.48	3.45	2.58	1.80	1.02	0.21	-0.67	-1.65	-2.74
55	8.46	6.35	4.93	3.85	2.97	2.19	1.44	0.68	-0.12	-1.01	-1.99
60	9.05	6.87	5.38	4.25	3.34	2.56	1.83	1.11	0.36	-0.45	-1.34
65	9.66	7.40	5.84	4.66	3.71	2.91	2.19	1.49	0.79	0.04	-0.78
70	10.28	7.94	6.31	5.07	4.09	3.26	2.54	1.85	1.18	0.47	-0.28
75	10.90	8.49	6.79	5.49	4.46	3.61	2.87	2.19	1.54	0.87	0.16
80	11.53	9.05	7.28	5.92	4.85	3.96	3.20	2.52	1.87	1.23	0.56
85	12.16	9.62	7.78	6.37	5.24	4.32	3.53	2.84	2.20	1.57	0.93
90	12.81	10.20	8.30	6.83	5.65	4.68	3.87	3.16	2.51	1.89	1.27
95	13.46	10.79	8.83	7.30	6.07	5.05	4.20	3.47	2.81	2.20	1.60
100	14.12	11.39	9.37	7.78	6.50	5.44	4.55	3.79	3.12	2.50	1.90
125	17.57	14.56	12.27	10.41	8.86	7.55	6.44	5.50	4.69	3.98	3.34
150	21.28	18.02	15.48	13.37	11.57	10.02	8.68	7.52	6.51	5.63	4.86
200	29.69	25.93	22.93	20.37	18.12	16.13	14.34	12.74	11.30	10.00	8.84
300								29.05	26.82	24.67	22.64
400								33.40	33.29	31.98	31.21
500											

Note:

This table presents Bayes factors based on no prior information

BF = e^log(BF)

Table 3: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 1000) —
Logarithmic Default 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	4.32	2.76	1.58	0.46	-0.74	-2.10	-3.64	-5.38	-7.31	-9.43	-11.74
25	4.91	3.31	2.16	1.14	0.09	-1.04	-2.33	-3.77	-5.38	-7.15	-9.09
30	5.48	3.82	2.66	1.69	0.75	-0.25	-1.34	-2.57	-3.94	-5.46	-7.13
35	6.04	4.30	3.13	2.17	1.29	0.39	-0.57	-1.63	-2.82	-4.14	-5.60
40	6.59	4.78	3.56	2.60	1.75	0.92	0.06	-0.88	-1.93	-3.09	-4.37
45	7.15	5.26	3.99	3.01	2.17	1.39	0.59	-0.26	-1.19	-2.22	-3.36
50	7.71	5.74	4.41	3.41	2.57	1.80	1.05	0.27	-0.57	-1.49	-2.51
55	8.27	6.22	4.84	3.79	2.94	2.18	1.46	0.73	-0.04	-0.88	-1.79
60	8.83	6.71	5.26	4.18	3.30	2.54	1.83	1.14	0.42	-0.34	-1.18
65	9.39	7.20	5.69	4.56	3.65	2.88	2.18	1.51	0.84	0.13	-0.64
70	9.96	7.70	6.13	4.95	4.00	3.21	2.51	1.86	1.21	0.54	-0.16
75	10.53	8.21	6.58	5.34	4.36	3.54	2.84	2.18	1.56	0.92	0.26
80	11.10	8.72	7.03	5.74	4.72	3.87	3.15	2.50	1.88	1.27	0.64
85	11.68	9.23	7.49	6.15	5.08	4.21	3.46	2.80	2.19	1.59	0.99
90	12.26	9.76	7.96	6.57	5.45	4.54	3.77	3.10	2.48	1.90	1.32
95	12.84	10.29	8.43	6.99	5.83	4.88	4.08	3.39	2.77	2.19	1.62
100	13.43	10.82	8.91	7.42	6.22	5.23	4.40	3.69	3.05	2.47	1.91
125	16.42	13.57	11.43	9.71	8.29	7.09	6.09	5.23	4.48	3.83	3.25
150	19.50	16.45	14.11	12.18	10.56	9.17	7.98	6.95	6.05	5.27	4.59
200	25.95	22.57	19.88	17.62	15.66	13.93	12.40	11.04	9.83	8.74	7.77
300	31.95	29.65		30.18	27.78	25.54	23.47	21.57	19.81	18.19	16.69
400	31.66	29.62		31.56	31.89	31.78	31.25	30.49	30.22	29.14	28.54
500	32.05	29.61		34.42	34.02		31.92	31.67	30.76	29.50	30.26

Note:

This table presents Bayes factors based on no prior information

BF = e^log(BF)

Table 4: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 100) —
Logarithmic Default 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	3.79	2.00	0.19	-2.11	-5.31	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
25	4.23	2.48	0.82	-1.23	-4.14	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
30	4.67	2.91	1.35	-0.52	-3.19	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
35	5.11	3.31	1.81	0.07	-2.39	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
40	5.56	3.70	2.22	0.59	-1.70	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
45	6.04	4.10	2.61	1.06	-1.08	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
50	6.55	4.51	2.99	1.49	-0.53	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
55	7.11	4.94	3.37	1.89	-0.03	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
60	7.74	5.42	3.77	2.29	0.44	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
65	8.45	5.95	4.19	2.68	0.89	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
70	9.27	6.56	4.66	3.08	1.33	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
75	10.26	7.30	5.20	3.52	1.76	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
80	11.49	8.22	5.86	4.02	2.22	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
85	13.14	9.44	6.73	4.63	2.71	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
90	15.61	11.27	7.99	5.46	3.31	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
95	21.14	14.97	10.40	6.92	4.17	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
100											
125											
150											
200											
300											
400											
500											

Note:

This table presents Bayes factors based on no prior information

BF = e^log(BF)

Table 5: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 500) — Logarithmic Default 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	3.64	2.01	0.51	-1.16	-3.07	-5.26	-7.71	-10.42	-13.37	-16.56	-20.01
25	4.02	2.45	1.07	-0.39	-2.07	-3.99	-6.15	-8.54	-11.16	-14.00	-17.06
30	4.37	2.82	1.53	0.21	-1.29	-2.99	-4.93	-7.08	-9.44	-12.02	-14.80
35	4.70	3.15	1.92	0.70	-0.65	-2.19	-3.94	-5.89	-8.06	-10.42	-12.98
40	5.02	3.46	2.26	1.12	-0.12	-1.52	-3.11	-4.91	-6.90	-9.08	-11.46
45	5.33	3.75	2.57	1.48	0.34	-0.95	-2.41	-4.07	-5.91	-7.94	-10.16
50	5.64	4.02	2.86	1.81	0.73	-0.46	-1.81	-3.34	-5.05	-6.95	-9.02
55	5.94	4.29	3.13	2.11	1.09	-0.03	-1.28	-2.70	-4.30	-6.07	-8.03
60	6.24	4.56	3.38	2.38	1.40	0.36	-0.81	-2.13	-3.63	-5.30	-7.14
65	6.55	4.82	3.63	2.64	1.69	0.70	-0.39	-1.63	-3.03	-4.60	-6.34
70	6.85	5.08	3.87	2.88	1.96	1.02	-0.01	-1.18	-2.49	-3.97	-5.62
75	7.16	5.34	4.10	3.12	2.21	1.31	0.33	-0.77	-2.01	-3.40	-4.96
80	7.46	5.60	4.34	3.34	2.45	1.57	0.64	-0.39	-1.56	-2.88	-4.36
85	7.78	5.86	4.57	3.56	2.68	1.82	0.93	-0.05	-1.16	-2.40	-3.81
90	8.09	6.12	4.80	3.78	2.90	2.06	1.20	0.27	-0.78	-1.97	-3.30
95	8.41	6.39	5.03	3.99	3.11	2.29	1.45	0.56	-0.44	-1.56	-2.83
100	8.73	6.66	5.27	4.21	3.32	2.50	1.69	0.83	-0.12	-1.19	-2.39
125	10.40	8.09	6.49	5.29	4.32	3.49	2.73	1.98	1.20	0.34	-0.62
150	12.18	9.65	7.84	6.45	5.35	4.44	3.65	2.93	2.22	1.48	0.69
200	16.19	13.23	11.01	9.24	7.78	6.59	5.58	4.73	3.97	3.28	2.61
300	26.86	23.08	20.04	17.46	15.21	13.24	11.50	9.96	8.62	7.44	6.41
400				35.31	29.87	26.82	24.01	21.42	19.03	16.83	14.81
500											

Note:

This table presents Bayes factors based on no prior information

BF = e^log(BF)

Table 6: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 1000) —
Logarithmic Default 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	3.62	2.01	0.54	-1.08	-2.92	-5.01	-7.33	-9.87	-12.62	-15.58	-18.75
25	3.99	2.44	1.10	-0.33	-1.94	-3.76	-5.79	-8.02	-10.45	-13.06	-15.84
30	4.34	2.81	1.55	0.26	-1.17	-2.78	-4.60	-6.59	-8.77	-11.12	-13.64
35	4.66	3.13	1.93	0.75	-0.55	-2.00	-3.63	-5.44	-7.42	-9.57	-11.86
40	4.97	3.43	2.27	1.16	-0.03	-1.35	-2.84	-4.49	-6.30	-8.27	-10.39
45	5.26	3.71	2.57	1.51	0.41	-0.80	-2.16	-3.68	-5.35	-7.17	-9.14
50	5.56	3.98	2.85	1.83	0.80	-0.32	-1.58	-2.98	-4.53	-6.22	-8.05
55	5.85	4.24	3.11	2.12	1.14	0.09	-1.07	-2.37	-3.81	-5.39	-7.10
60	6.13	4.49	3.35	2.38	1.45	0.46	-0.62	-1.83	-3.17	-4.65	-6.26
65	6.41	4.74	3.59	2.63	1.73	0.79	-0.22	-1.35	-2.60	-3.99	-5.51
70	6.70	4.98	3.82	2.87	1.99	1.10	0.14	-0.92	-2.10	-3.40	-4.83
75	6.98	5.23	4.04	3.09	2.23	1.37	0.46	-0.53	-1.64	-2.87	-4.21
80	7.26	5.47	4.26	3.31	2.46	1.63	0.76	-0.18	-1.22	-2.38	-3.65
85	7.55	5.71	4.48	3.51	2.67	1.87	1.04	0.14	-0.85	-1.94	-3.14
90	7.83	5.95	4.69	3.72	2.88	2.09	1.29	0.44	-0.50	-1.53	-2.67
95	8.12	6.19	4.91	3.92	3.08	2.30	1.53	0.71	-0.18	-1.16	-2.24
100	8.40	6.44	5.12	4.12	3.27	2.51	1.75	0.96	0.12	-0.82	-1.85
125	9.85	7.69	6.21	5.09	4.20	3.43	2.72	2.03	1.33	0.58	-0.24
150	11.35	9.00	7.35	6.10	5.11	4.28	3.57	2.90	2.26	1.61	0.93
200	14.47	11.81	9.85	8.31	7.07	6.05	5.20	4.46	3.81	3.21	2.63
300	21.38	18.19	15.73	13.68	11.95	10.46	9.17	8.06	7.09	6.24	5.50
400	29.34	25.76	22.87	20.39	18.22	16.30	14.58	13.05	11.66	10.42	9.31
500	32.79	30.35		28.70	26.12	23.79	21.67	19.72	17.94	16.29	14.78

Note:

This table presents Bayes factors based on no prior information

BF = e^log(BF)

Table 7: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 100) —
Logarithmic Default 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	3.39	0.76	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
25	3.70	1.23	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
30	3.99	1.61	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
35	4.26	1.95	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
40	4.52	2.26	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
45	4.78	2.55	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
50	5.04	2.82	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
55	5.31	3.08	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
60	5.60	3.34	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
65	5.92	3.60	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
70	6.26	3.87	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
75	6.66	4.16	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
80	7.14	4.48	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
85	7.75	4.87	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
90	8.61	5.36	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
95	10.12	6.13	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
100											
125											
150											
200											
300											
400											
500											

Note:

This table presents Bayes factors based on no prior information

BF = e^log(BF)

Table 8: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 500) —
Logarithmic Default 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	3.28	1.17	-1.16	-3.90	-7.07	-10.65	-14.68	-19.20	-24.31	-30.30	-Inf
25	3.55	1.58	-0.54	-3.04	-5.94	-9.24	-12.97	-17.18	-21.96	-27.59	-Inf
30	3.79	1.92	-0.04	-2.34	-5.03	-8.12	-11.62	-15.58	-20.10	-25.47	-Inf
35	4.01	2.21	0.38	-1.76	-4.28	-7.18	-10.49	-14.25	-18.57	-23.72	-Inf
40	4.21	2.47	0.74	-1.27	-3.64	-6.38	-9.53	-13.12	-17.26	-22.24	-Inf
45	4.39	2.70	1.05	-0.84	-3.08	-5.68	-8.69	-12.13	-16.13	-20.95	-Inf
50	4.56	2.90	1.33	-0.46	-2.58	-5.07	-7.94	-11.26	-15.12	-19.81	-Inf
55	4.73	3.09	1.58	-0.13	-2.14	-4.52	-7.28	-10.48	-14.22	-18.78	-Inf
60	4.89	3.27	1.81	0.18	-1.74	-4.02	-6.68	-9.77	-13.40	-17.85	-Inf
65	5.05	3.44	2.02	0.46	-1.38	-3.56	-6.13	-9.12	-12.65	-17.00	-Inf
70	5.20	3.60	2.21	0.71	-1.05	-3.15	-5.62	-8.52	-11.97	-16.22	-Inf
75	5.34	3.75	2.39	0.95	-0.74	-2.76	-5.15	-7.97	-11.33	-15.49	-Inf
80	5.49	3.89	2.57	1.17	-0.46	-2.40	-4.72	-7.46	-10.73	-14.82	-Inf
85	5.63	4.03	2.73	1.37	-0.20	-2.07	-4.31	-6.98	-10.18	-14.18	-Inf
90	5.78	4.17	2.88	1.56	0.05	-1.76	-3.94	-6.53	-9.65	-13.59	-Inf
95	5.92	4.30	3.03	1.75	0.28	-1.47	-3.58	-6.11	-9.16	-13.02	-Inf
100	6.06	4.43	3.17	1.92	0.50	-1.20	-3.24	-5.71	-8.70	-12.49	-Inf
125	6.77	5.06	3.81	2.66	1.42	-0.04	-1.81	-3.99	-6.69	-10.19	-Inf
150	7.49	5.67	4.40	3.29	2.16	0.88	-0.68	-2.62	-5.07	-8.31	-Inf
200	9.08	6.97	5.53	4.39	3.36	2.28	1.03	-0.53	-2.56	-5.38	-Inf
300	13.21	10.39	8.35	6.79	5.53	4.45	3.42	2.28	0.84	-1.26	-Inf
400	20.38	16.57	13.57	11.10	9.04	7.33	5.91	4.65	3.38	1.76	-Inf
500											

Note:

This table presents Bayes factors based on no prior information

BF = e^log(BF)

Table 9: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 1000) —
Logarithmic Default 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	3.27	1.20	-1.03	-3.60	-6.49	-9.68	-13.16	-16.92	-20.95	-25.25	-29.83
25	3.54	1.61	-0.42	-2.74	-5.38	-8.30	-11.49	-14.93	-18.63	-22.58	-26.78
30	3.77	1.95	0.07	-2.06	-4.49	-7.20	-10.16	-13.37	-16.82	-20.51	-24.43
35	3.98	2.23	0.48	-1.50	-3.76	-6.29	-9.06	-12.08	-15.33	-18.81	-22.51
40	4.18	2.48	0.83	-1.02	-3.14	-5.51	-8.13	-10.99	-14.07	-17.37	-20.90
45	4.35	2.70	1.14	-0.60	-2.60	-4.84	-7.32	-10.04	-12.97	-16.13	-19.50
50	4.52	2.90	1.41	-0.24	-2.12	-4.25	-6.61	-9.20	-12.01	-15.03	-18.27
55	4.68	3.09	1.65	0.09	-1.70	-3.72	-5.98	-8.45	-11.15	-14.05	-17.17
60	4.83	3.26	1.87	0.38	-1.32	-3.25	-5.40	-7.78	-10.37	-13.17	-16.18
65	4.98	3.42	2.08	0.65	-0.97	-2.82	-4.88	-7.17	-9.67	-12.37	-15.28
70	5.12	3.57	2.26	0.89	-0.66	-2.42	-4.41	-6.61	-9.02	-11.64	-14.46
75	5.26	3.72	2.44	1.11	-0.37	-2.06	-3.97	-6.09	-8.42	-10.96	-13.70
80	5.40	3.86	2.60	1.32	-0.10	-1.73	-3.57	-5.62	-7.87	-10.33	-12.99
85	5.53	3.99	2.76	1.52	0.14	-1.42	-3.19	-5.17	-7.36	-9.75	-12.34
90	5.66	4.12	2.90	1.70	0.37	-1.13	-2.84	-4.76	-6.88	-9.20	-11.72
95	5.79	4.24	3.04	1.87	0.59	-0.87	-2.52	-4.37	-6.43	-8.69	-11.14
100	5.92	4.37	3.18	2.03	0.79	-0.62	-2.21	-4.01	-6.01	-8.20	-10.60
125	6.54	4.94	3.78	2.72	1.64	0.44	-0.92	-2.47	-4.22	-6.15	-8.28
150	7.16	5.48	4.30	3.30	2.31	1.26	0.07	-1.28	-2.82	-4.54	-6.45
200	8.41	6.54	5.27	4.27	3.38	2.48	1.53	0.46	-0.75	-2.13	-3.69
300	11.13	8.84	7.25	6.05	5.09	4.25	3.46	2.67	1.83	0.88	-0.19
400	14.26	11.56	9.60	8.08	6.86	5.87	5.01	4.25	3.51	2.76	1.96
500	17.97	14.89	12.54	10.66	9.10	7.81	6.73	5.81	5.00	4.26	3.54

Note:

This table presents Bayes factors based on no prior information

BF = e^log(BF)

Table 10: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 100) —
Logarithmic Default 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	3.27	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
25	3.55	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
30	3.79	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
35	4.01	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
40	4.22	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
45	4.43	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
50	4.62	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
55	4.82	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
60	5.03	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
65	5.24	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
70	5.47	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
75	5.72	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
80	6.00	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
85	6.35	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
90	6.81	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
95	7.56	-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 no prior information

BF = e^log(BF)

Table 11: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 500) —
Logarithmic Default 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	3.17	0.45	-2.81	-6.80	-11.76	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
25	3.42	0.87	-2.16	-5.89	-10.58	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
30	3.62	1.22	-1.63	-5.16	-9.64	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
35	3.81	1.51	-1.18	-4.54	-8.84	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
40	3.97	1.77	-0.79	-4.01	-8.15	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
45	4.12	1.99	-0.45	-3.54	-7.55	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
50	4.26	2.20	-0.15	-3.12	-7.01	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
55	4.39	2.38	0.12	-2.74	-6.52	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
60	4.51	2.55	0.37	-2.40	-6.08	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
65	4.63	2.71	0.60	-2.09	-5.67	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
70	4.74	2.85	0.81	-1.80	-5.30	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
75	4.85	2.99	1.00	-1.53	-4.95	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
80	4.95	3.12	1.19	-1.27	-4.62	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
85	5.05	3.24	1.36	-1.04	-4.31	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
90	5.15	3.36	1.52	-0.82	-4.02	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
95	5.24	3.47	1.67	-0.61	-3.75	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
100	5.34	3.58	1.81	-0.41	-3.49	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
125	5.79	4.07	2.44	0.45	-2.36	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
150	6.22	4.50	2.97	1.14	-1.44	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
200	7.10	5.29	3.84	2.24	0.01	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
300	9.21	6.97	5.37	3.92	2.12	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
400	12.74	9.64	7.41	5.64	3.87	-Inf	-Inf	-Inf	-Inf	-Inf	-Inf
500											

Note:

This table presents Bayes factors based on no prior information

BF = e^log(BF)

Table 12: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 1000) — Logarithmic Default 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	3.16	0.54	-2.45	-5.89	-9.77	-14.07	-18.80	-24.03	-29.86	-36.57	-Inf
25	3.40	0.96	-1.80	-5.00	-8.62	-12.64	-17.09	-22.01	-27.50	-33.86	-Inf
30	3.61	1.30	-1.28	-4.28	-7.69	-11.49	-15.71	-20.40	-25.64	-31.73	-Inf
35	3.79	1.59	-0.85	-3.68	-6.91	-10.54	-14.57	-19.06	-24.11	-29.99	-Inf
40	3.95	1.84	-0.47	-3.16	-6.25	-9.72	-13.59	-17.92	-22.80	-28.50	-Inf
45	4.09	2.06	-0.14	-2.71	-5.66	-9.00	-12.74	-16.92	-21.66	-27.21	-Inf
50	4.23	2.26	0.15	-2.31	-5.15	-8.37	-11.98	-16.04	-20.65	-26.07	-Inf
55	4.35	2.44	0.41	-1.95	-4.68	-7.80	-11.30	-15.25	-19.74	-25.05	-Inf
60	4.47	2.60	0.65	-1.62	-4.26	-7.28	-10.68	-14.53	-18.91	-24.12	-Inf
65	4.58	2.75	0.87	-1.32	-3.88	-6.80	-10.12	-13.87	-18.16	-23.27	-Inf
70	4.69	2.90	1.07	-1.05	-3.52	-6.37	-9.60	-13.26	-17.47	-22.48	-Inf
75	4.79	3.03	1.26	-0.79	-3.19	-5.96	-9.11	-12.70	-16.82	-21.76	-Inf
80	4.88	3.15	1.43	-0.56	-2.89	-5.58	-8.66	-12.18	-16.22	-21.08	-Inf
85	4.98	3.27	1.59	-0.34	-2.60	-5.23	-8.24	-11.68	-15.66	-20.45	-Inf
90	5.07	3.38	1.74	-0.13	-2.34	-4.90	-7.85	-11.22	-15.13	-19.85	-Inf
95	5.16	3.49	1.89	0.06	-2.09	-4.59	-7.47	-10.79	-14.63	-19.29	-Inf
100	5.24	3.59	2.02	0.24	-1.85	-4.30	-7.12	-10.38	-14.16	-18.76	-Inf
125	5.65	4.04	2.61	1.03	-0.83	-3.03	-5.60	-8.60	-12.12	-16.45	-Inf
150	6.02	4.43	3.09	1.65	-0.03	-2.02	-4.38	-7.16	-10.47	-14.58	-Inf
200	6.74	5.12	3.86	2.62	1.21	-0.47	-2.50	-4.93	-7.89	-11.64	-Inf
300	8.16	6.36	5.09	3.99	2.86	1.59	0.04	-1.88	-4.31	-7.53	-Inf
400	9.74	7.65	6.22	5.09	4.05	2.98	1.74	0.19	-1.83	-4.62	-Inf
500	11.58	9.16	7.47	6.18	5.11	4.10	3.02	1.74	0.05	-2.37	-Inf

Note:

This table presents Bayes factors based on no prior information

BF = e^log(BF)