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

Sample Size	Actual Number of Misstatements Found										
	0	1	2	3	4	5	6	7	8	9	10
20	2.53	1.06	0.03	-0.88	-1.76	-2.68	-3.69	-4.79	-6.01	-7.34	-8.80
25	3.33	1.80	0.77	-0.07	-0.83	-1.58	-2.36	-3.19	-4.08	-5.06	-6.13
30	4.17	2.56	1.49	0.66	-0.05	-0.71	-1.35	-2.01	-2.71	-3.45	-4.25
35	5.06	3.36	2.23	1.38	0.68	0.06	-0.52	-1.08	-1.65	-2.24	-2.86
40	6.02	4.23	3.03	2.13	1.40	0.79	0.24	-0.27	-0.77	-1.26	-1.76
45	7.08	5.19	3.91	2.95	2.18	1.54	0.99	0.49	0.03	-0.41	-0.84
50	8.24	6.27	4.91	3.87	3.05	2.37	1.79	1.28	0.82	0.40	0.00
55	9.54	7.49	6.05	4.94	4.05	3.31	2.69	2.14	1.67	1.24	0.84
60	11.02	8.89	7.38	6.20	5.24	4.43	3.75	3.16	2.64	2.18	1.76
65	12.74	10.53	8.95	7.70	6.67	5.80	5.05	4.40	3.82	3.31	2.86
70	14.77	12.50	10.85	9.53	8.43	7.50	6.68	5.97	5.33	4.76	4.25
75	17.27	14.94	13.23	11.85	10.69	9.69	8.81	8.03	7.33	6.70	6.13
80	20.55	18.17	16.39	14.95	13.73	12.67	11.73	10.89	10.13	9.43	8.80
85	25.37	22.92	21.09	19.60	18.32	17.20	16.20	15.30	14.48	13.73	13.03
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 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

Sample Size	Actual Number of Misstatements Found										
	0	1	2	3	4	5	6	7	8	9	10
20	2.08	0.56	-0.59	-1.66	-2.80	-4.07	-5.49	-7.08	-8.83	-10.76	-12.85
25	2.69	1.14	0.03	-0.95	-1.92	-2.96	-4.12	-5.40	-6.82	-8.38	-10.07
30	3.29	1.68	0.56	-0.36	-1.24	-2.14	-3.11	-4.18	-5.35	-6.65	-8.06
35	3.89	2.20	1.06	0.15	-0.67	-1.48	-2.32	-3.24	-4.24	-5.33	-6.53
40	4.48	2.71	1.53	0.62	-0.18	-0.93	-1.69	-2.49	-3.35	-4.29	-5.32
45	5.08	3.23	2.00	1.06	0.27	-0.45	-1.15	-1.86	-2.62	-3.45	-4.34
50	5.68	3.76	2.47	1.50	0.70	0.00	-0.67	-1.33	-2.02	-2.74	-3.53
55	6.28	4.29	2.94	1.93	1.11	0.41	-0.24	-0.86	-1.49	-2.15	-2.85
60	6.89	4.83	3.42	2.37	1.52	0.81	0.17	-0.43	-1.03	-1.63	-2.26
65	7.51	5.38	3.92	2.81	1.93	1.20	0.55	-0.04	-0.60	-1.17	-1.75
70	8.14	5.95	4.42	3.26	2.35	1.59	0.93	0.34	-0.21	-0.75	-1.29
75	8.77	6.52	4.94	3.73	2.77	1.98	1.30	0.71	0.16	-0.36	-0.87
80	9.42	7.10	5.47	4.21	3.20	2.38	1.68	1.07	0.52	0.01	-0.49
85	10.07	7.70	6.01	4.70	3.65	2.79	2.06	1.44	0.88	0.36	-0.12
90	10.73	8.31	6.57	5.21	4.12	3.21	2.46	1.81	1.23	0.71	0.23
95	11.39	8.93	7.14	5.73	4.59	3.65	2.86	2.18	1.59	1.06	0.57
100	12.07	9.56	7.72	6.27	5.09	4.10	3.28	2.57	1.95	1.41	0.91
125	15.60	12.87	10.83	9.17	7.79	6.61	5.60	4.73	3.96	3.29	2.70
150	19.38	16.49	14.27	12.45	10.89	9.55	8.36	7.32	6.40	5.58	4.84
200	27.92	24.76	22.27	20.16	18.33	16.71	15.26	13.94	12.74	11.64	10.64
300	Inf	Inf	Inf	Inf	Inf	32.82	32.26	34.95	32.61	31.30	29.78
400	Inf	Inf	Inf	Inf	Inf	Inf	33.74	33.21	35.35	32.56	33.74
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

Sample Size	Actual Number of Misstatements Found										
	0	1	2	3	4	5	6	7	8	9	10
20	2.03	0.50	-0.66	-1.77	-2.95	-4.27	-5.76	-7.42	-9.27	-11.29	-13.48
25	2.63	1.06	-0.06	-1.06	-2.07	-3.16	-4.38	-5.73	-7.24	-8.89	-10.69
30	3.20	1.58	0.46	-0.49	-1.39	-2.34	-3.36	-4.50	-5.77	-7.16	-8.67
35	3.77	2.08	0.94	0.01	-0.83	-1.68	-2.58	-3.56	-4.64	-5.82	-7.12
40	4.34	2.57	1.39	0.46	-0.35	-1.14	-1.94	-2.80	-3.74	-4.77	-5.90
45	4.90	3.06	1.83	0.88	0.08	-0.66	-1.40	-2.18	-3.01	-3.91	-4.90
50	5.46	3.55	2.27	1.29	0.49	-0.24	-0.94	-1.65	-2.39	-3.20	-4.07
55	6.03	4.04	2.70	1.69	0.87	0.15	-0.52	-1.18	-1.87	-2.59	-3.38
60	6.59	4.54	3.14	2.09	1.25	0.52	-0.14	-0.77	-1.41	-2.07	-2.78
65	7.16	5.04	3.59	2.49	1.62	0.88	0.23	-0.39	-1.00	-1.61	-2.26
70	7.74	5.55	4.04	2.90	1.99	1.23	0.57	-0.03	-0.62	-1.20	-1.80
75	8.31	6.07	4.50	3.31	2.37	1.58	0.91	0.30	-0.27	-0.83	-1.39
80	8.89	6.59	4.97	3.73	2.75	1.94	1.24	0.63	0.06	-0.48	-1.02
85	9.48	7.12	5.45	4.16	3.13	2.29	1.58	0.95	0.39	-0.15	-0.67
90	10.06	7.65	5.93	4.60	3.53	2.65	1.91	1.27	0.70	0.17	-0.34
95	10.65	8.20	6.42	5.04	3.93	3.02	2.25	1.59	1.01	0.47	-0.03
100	11.25	8.74	6.92	5.50	4.35	3.40	2.60	1.91	1.31	0.77	0.27
125	14.26	11.55	9.53	7.90	6.55	5.42	4.45	3.63	2.91	2.28	1.72
150	17.38	14.49	12.30	10.50	8.98	7.68	6.55	5.57	4.71	3.95	3.29
200	23.90	20.75	18.28	16.21	14.42	12.84	11.44	10.19	9.06	8.04	7.12
300	Inf	34.34	31.79	29.49	27.32	25.36	23.56	21.91	20.39	18.98	17.67
400	Inf	Inf	Inf	Inf	33.40	33.34	32.84	33.10	35.35	32.27	31.63
500	Inf	Inf	Inf	33.85	36.74	36.74	33.00	33.37	Inf	Inf	Inf

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

Sample Size	Actual Number of Misstatements Found										
	0	1	2	3	4	5	6	7	8	9	10
20	1.09	-0.30	-1.41	-2.50	-3.64	-4.88	-6.22	-7.67	-9.23	-10.89	-12.67
25	1.59	0.25	-0.76	-1.69	-2.63	-3.61	-4.67	-5.80	-7.02	-8.31	-9.69
30	2.09	0.75	-0.20	-1.03	-1.83	-2.64	-3.50	-4.41	-5.37	-6.40	-7.50
35	2.60	1.24	0.31	-0.45	-1.16	-1.86	-2.57	-3.31	-4.09	-4.92	-5.80
40	3.13	1.74	0.82	0.08	-0.57	-1.18	-1.79	-2.41	-3.05	-3.72	-4.43
45	3.69	2.26	1.33	0.60	-0.01	-0.58	-1.11	-1.64	-2.18	-2.74	-3.31
50	4.30	2.83	1.86	1.13	0.53	0.00	-0.49	-0.96	-1.42	-1.89	-2.37
55	4.98	3.45	2.45	1.70	1.09	0.58	0.11	-0.32	-0.73	-1.14	-1.54
60	5.74	4.15	3.10	2.33	1.70	1.18	0.73	0.31	-0.07	-0.44	-0.79
65	6.60	4.95	3.86	3.04	2.39	1.86	1.39	0.98	0.61	0.27	-0.06
70	7.60	5.90	4.76	3.90	3.21	2.64	2.16	1.74	1.36	1.02	0.71
75	8.81	7.06	5.86	4.95	4.22	3.61	3.10	2.65	2.25	1.90	1.58
80	10.33	8.52	7.27	6.31	5.53	4.88	4.32	3.84	3.41	3.03	2.68
85	12.38	10.52	9.22	8.21	7.38	6.68	6.07	5.54	5.07	4.65	4.27
90	15.55	13.64	12.29	11.23	10.36	9.61	8.95	8.37	7.85	7.38	6.95
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 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

Sample Size	Actual Number of Misstatements Found										
	0	1	2	3	4	5	6	7	8	9	10
20	0.68	-0.87	-2.26	-3.74	-5.39	-7.23	-9.24	-11.42	-13.77	-16.27	-18.94
25	1.08	-0.42	-1.67	-2.96	-4.37	-5.93	-7.65	-9.51	-11.51	-13.64	-15.90
30	1.44	-0.03	-1.20	-2.35	-3.58	-4.94	-6.43	-8.06	-9.80	-11.67	-13.64
35	1.78	0.32	-0.80	-1.85	-2.95	-4.15	-5.47	-6.90	-8.45	-10.10	-11.86
40	2.11	0.64	-0.44	-1.43	-2.43	-3.50	-4.68	-5.96	-7.34	-8.82	-10.40
45	2.43	0.95	-0.12	-1.05	-1.98	-2.96	-4.01	-5.16	-6.41	-7.74	-9.17
50	2.75	1.24	0.18	-0.72	-1.59	-2.49	-3.45	-4.49	-5.61	-6.82	-8.12
55	3.07	1.53	0.47	-0.41	-1.24	-2.07	-2.95	-3.90	-4.92	-6.03	-7.21
60	3.38	1.81	0.74	-0.13	-0.92	-1.70	-2.52	-3.39	-4.32	-5.33	-6.41
65	3.70	2.09	1.00	0.14	-0.63	-1.37	-2.13	-2.93	-3.79	-4.72	-5.71
70	4.01	2.36	1.26	0.40	-0.35	-1.06	-1.78	-2.53	-3.32	-4.17	-5.09
75	4.33	2.64	1.52	0.66	-0.09	-0.78	-1.46	-2.16	-2.90	-3.69	-4.53
80	4.65	2.93	1.78	0.90	0.16	-0.51	-1.17	-1.83	-2.52	-3.25	-4.02
85	4.98	3.21	2.04	1.15	0.41	-0.26	-0.89	-1.52	-2.17	-2.85	-3.57
90	5.30	3.50	2.30	1.39	0.64	-0.01	-0.63	-1.23	-1.84	-2.48	-3.16
95	5.63	3.79	2.56	1.63	0.88	0.23	-0.38	-0.96	-1.54	-2.15	-2.78
100	5.97	4.08	2.82	1.88	1.11	0.46	-0.14	-0.70	-1.26	-1.84	-2.43
125	7.70	5.64	4.22	3.15	2.30	1.60	0.99	0.45	-0.05	-0.53	-1.00
150	9.56	7.34	5.77	4.57	3.60	2.81	2.14	1.56	1.05	0.58	0.15
200	13.74	11.25	9.43	7.97	6.77	5.76	4.89	4.14	3.49	2.92	2.41
300	24.86	22.00	19.80	17.97	16.39	15.01	13.77	12.66	11.65	10.74	9.90
400	Inf	Inf	Inf	Inf	36.04	33.90	31.85	30.56	29.35	28.14	27.04
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	0.63	-0.95	-2.38	-3.93	-5.67	-7.61	-9.74	-12.06	-14.56	-17.23	-20.07
25	1.02	-0.50	-1.80	-3.15	-4.64	-6.31	-8.14	-10.14	-12.29	-14.59	-17.03
30	1.37	-0.12	-1.33	-2.54	-3.85	-5.31	-6.93	-8.68	-10.58	-12.61	-14.76
35	1.70	0.22	-0.93	-2.04	-3.22	-4.52	-5.95	-7.52	-9.22	-11.04	-12.97
40	2.01	0.52	-0.59	-1.62	-2.70	-3.87	-5.16	-6.57	-8.10	-9.74	-11.49
45	2.32	0.81	-0.28	-1.26	-2.25	-3.32	-4.49	-5.77	-7.16	-8.66	-10.26
50	2.61	1.09	0.01	-0.94	-1.87	-2.85	-3.91	-5.08	-6.35	-7.73	-9.20
55	2.91	1.36	0.28	-0.64	-1.52	-2.44	-3.42	-4.49	-5.66	-6.92	-8.27
60	3.20	1.62	0.53	-0.37	-1.21	-2.07	-2.98	-3.97	-5.05	-6.21	-7.46
65	3.49	1.87	0.78	-0.11	-0.93	-1.74	-2.59	-3.51	-4.51	-5.58	-6.75
70	3.78	2.13	1.02	0.13	-0.67	-1.44	-2.25	-3.10	-4.03	-5.03	-6.11
75	4.07	2.38	1.25	0.36	-0.42	-1.17	-1.93	-2.73	-3.59	-4.53	-5.53
80	4.35	2.63	1.48	0.59	-0.19	-0.91	-1.64	-2.40	-3.20	-4.08	-5.02
85	4.64	2.88	1.71	0.81	0.04	-0.67	-1.37	-2.09	-2.85	-3.67	-4.55
90	4.93	3.13	1.94	1.02	0.25	-0.44	-1.12	-1.81	-2.52	-3.29	-4.12
95	5.22	3.39	2.16	1.23	0.46	-0.23	-0.88	-1.54	-2.23	-2.95	-3.73
100	5.52	3.64	2.39	1.44	0.67	-0.02	-0.66	-1.30	-1.95	-2.64	-3.37
125	7.00	4.95	3.55	2.50	1.67	0.96	0.34	-0.24	-0.79	-1.35	-1.93
150	8.52	6.32	4.78	3.61	2.68	1.91	1.26	0.68	0.15	-0.36	-0.85
200	11.71	9.25	7.46	6.05	4.91	3.96	3.16	2.48	1.88	1.35	0.87
300	18.76	15.92	13.75	11.98	10.47	9.16	8.02	7.02	6.13	5.34	4.64
400	26.94	23.83	21.39	19.34	17.56	15.98	14.57	13.30	12.14	11.09	10.12
500	Inf	33.52	30.78	28.44	26.45	24.66	23.04	21.55	20.18	18.91	17.73

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

Sample Size	Actual Number of Misstatements Found										
	0	1	2	3	4	5	6	7	8	9	10
20	-0.03	-1.53	-2.88	-4.26	-5.72	-7.27	-8.92	-10.65	-12.47	-14.38	-16.39
25	0.33	-1.05	-2.22	-3.38	-4.59	-5.86	-7.20	-8.61	-10.08	-11.62	-13.23
30	0.67	-0.63	-1.68	-2.68	-3.70	-4.76	-5.87	-7.04	-8.26	-9.53	-10.85
35	0.99	-0.25	-1.21	-2.09	-2.96	-3.86	-4.80	-5.77	-6.79	-7.85	-8.95
40	1.32	0.11	-0.78	-1.57	-2.33	-3.10	-3.90	-4.72	-5.57	-6.46	-7.38
45	1.64	0.46	-0.38	-1.10	-1.78	-2.45	-3.12	-3.82	-4.54	-5.28	-6.05
50	1.98	0.81	0.00	-0.67	-1.28	-1.86	-2.45	-3.04	-3.64	-4.26	-4.91
55	2.34	1.17	0.38	-0.25	-0.80	-1.33	-1.83	-2.34	-2.85	-3.37	-3.91
60	2.73	1.55	0.78	0.18	-0.34	-0.82	-1.27	-1.71	-2.14	-2.58	-3.03
65	3.17	1.98	1.21	0.62	0.12	-0.31	-0.72	-1.11	-1.48	-1.86	-2.23
70	3.66	2.45	1.68	1.09	0.62	0.20	-0.17	-0.52	-0.85	-1.17	-1.49
75	4.24	3.00	2.22	1.63	1.16	0.76	0.41	0.09	-0.21	-0.50	-0.77
80	4.95	3.68	2.88	2.28	1.81	1.41	1.07	0.76	0.48	0.22	-0.03
85	5.87	4.57	3.74	3.13	2.64	2.23	1.89	1.58	1.31	1.06	0.83
90	7.21	5.87	5.01	4.37	3.85	3.43	3.07	2.75	2.47	2.22	1.99
95	9.69	8.32	7.42	6.74	6.20	5.74	5.35	5.01	4.70	4.43	4.18
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

Sample Size	Actual Number of Misstatements Found										
	0	1	2	3	4	5	6	7	8	9	10
20	-0.55	-2.46	-4.40	-6.53	-8.87	-11.37	-14.04	-16.85	-19.80	-22.89	-26.11
25	-0.26	-2.03	-3.76	-5.66	-7.72	-9.94	-12.30	-14.79	-17.39	-20.11	-22.93
30	-0.01	-1.67	-3.26	-4.96	-6.82	-8.82	-10.95	-13.20	-15.54	-17.99	-20.52
35	0.22	-1.37	-2.84	-4.39	-6.08	-7.91	-9.85	-11.90	-14.04	-16.27	-18.59
40	0.42	-1.11	-2.48	-3.91	-5.46	-7.14	-8.92	-10.81	-12.79	-14.84	-16.98
45	0.62	-0.87	-2.17	-3.50	-4.93	-6.48	-8.13	-9.88	-11.71	-13.62	-15.60
50	0.80	-0.66	-1.89	-3.13	-4.47	-5.90	-7.43	-9.06	-10.77	-12.55	-14.39
55	0.98	-0.46	-1.64	-2.81	-4.05	-5.39	-6.82	-8.34	-9.93	-11.60	-13.33
60	1.15	-0.27	-1.41	-2.52	-3.69	-4.94	-6.27	-7.69	-9.19	-10.76	-12.38
65	1.31	-0.09	-1.20	-2.25	-3.35	-4.53	-5.78	-7.11	-8.52	-9.99	-11.53
70	1.47	0.08	-1.00	-2.01	-3.05	-4.15	-5.33	-6.59	-7.91	-9.30	-10.75
75	1.63	0.24	-0.81	-1.79	-2.77	-3.81	-4.93	-6.11	-7.36	-8.67	-10.04
80	1.78	0.39	-0.64	-1.58	-2.52	-3.50	-4.55	-5.67	-6.85	-8.09	-9.38
85	1.94	0.55	-0.47	-1.38	-2.28	-3.21	-4.21	-5.26	-6.38	-7.55	-8.78
90	2.09	0.70	-0.31	-1.19	-2.06	-2.95	-3.89	-4.89	-5.94	-7.06	-8.22
95	2.24	0.84	-0.15	-1.01	-1.85	-2.70	-3.59	-4.54	-5.54	-6.60	-7.70
100	2.40	0.99	0.00	-0.85	-1.65	-2.47	-3.32	-4.21	-5.16	-6.17	-7.22
125	3.16	1.70	0.71	-0.08	-0.79	-1.47	-2.16	-2.87	-3.61	-4.39	-5.21
150	3.95	2.41	1.39	0.61	-0.06	-0.67	-1.26	-1.84	-2.44	-3.07	-3.71
200	5.69	3.97	2.83	1.98	1.30	0.73	0.21	-0.26	-0.71	-1.15	-1.59
300	10.25	8.20	6.76	5.66	4.76	4.02	3.40	2.86	2.39	1.97	1.59
400	18.16	15.86	14.17	12.81	11.68	10.69	9.84	9.07	8.39	7.78	7.22
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

Sample Size	Actual Number of Misstatements Found										
	0	1	2	3	4	5	6	7	8	9	10
20	-0.63	-2.60	-4.66	-6.95	-9.47	-12.18	-15.09	-18.15	-21.38	-24.77	-28.31
25	-0.34	-2.17	-4.02	-6.07	-8.32	-10.75	-13.35	-16.10	-18.98	-21.99	-25.13
30	-0.10	-1.83	-3.52	-5.37	-7.42	-9.63	-12.00	-14.50	-17.12	-19.87	-22.72
35	0.12	-1.53	-3.10	-4.80	-6.68	-8.71	-10.89	-13.20	-15.62	-18.15	-20.78
40	0.32	-1.27	-2.75	-4.32	-6.06	-7.94	-9.96	-12.11	-14.36	-16.71	-19.16
45	0.50	-1.05	-2.44	-3.91	-5.52	-7.28	-9.16	-11.17	-13.28	-15.48	-17.78
50	0.68	-0.84	-2.16	-3.55	-5.05	-6.70	-8.47	-10.35	-12.33	-14.41	-16.57
55	0.84	-0.65	-1.92	-3.22	-4.64	-6.18	-7.85	-9.62	-11.50	-13.46	-15.50
60	1.00	-0.47	-1.70	-2.94	-4.27	-5.72	-7.30	-8.97	-10.75	-12.61	-14.55
65	1.15	-0.30	-1.49	-2.67	-3.94	-5.31	-6.80	-8.39	-10.07	-11.84	-13.69
70	1.30	-0.15	-1.30	-2.43	-3.63	-4.94	-6.35	-7.86	-9.46	-11.14	-12.90
75	1.44	0.00	-1.12	-2.21	-3.36	-4.59	-5.93	-7.37	-8.89	-10.50	-12.18
80	1.58	0.15	-0.96	-2.01	-3.10	-4.28	-5.55	-6.92	-8.38	-9.91	-11.52
85	1.72	0.29	-0.80	-1.82	-2.87	-3.99	-5.20	-6.51	-7.90	-9.37	-10.91
90	1.86	0.42	-0.65	-1.64	-2.65	-3.72	-4.88	-6.13	-7.46	-8.86	-10.34
95	1.99	0.55	-0.51	-1.47	-2.44	-3.47	-4.58	-5.77	-7.04	-8.39	-9.81
100	2.12	0.68	-0.37	-1.31	-2.25	-3.24	-4.30	-5.44	-6.66	-7.95	-9.32
125	2.77	1.29	0.26	-0.61	-1.43	-2.26	-3.13	-4.07	-5.06	-6.13	-7.25
150	3.42	1.87	0.82	-0.01	-0.77	-1.50	-2.25	-3.03	-3.86	-4.74	-5.68
200	4.73	3.03	1.90	1.04	0.33	-0.31	-0.92	-1.52	-2.14	-2.78	-3.46
300	7.58	5.57	4.20	3.16	2.34	1.66	1.08	0.57	0.09	-0.36	-0.80
400	10.87	8.61	7.00	5.74	4.73	3.89	3.18	2.57	2.04	1.57	1.14
500	14.77	12.31	10.49	9.04	7.84	6.81	5.93	5.16	4.49	3.90	3.37

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

| Sample Size | Actual Number of Misstatements Found | | | | | | | | | | |
	0	1	2	3	4	5	6	7	8	9	10
20	-0.57	-2.19	-3.68	-5.22	-6.84	-8.52	-10.29	-12.13	-14.06	-16.06	-18.17
25	-0.24	-1.71	-3.00	-4.31	-5.65	-7.06	-8.52	-10.04	-11.61	-13.25	-14.94
30	0.05	-1.30	-2.45	-3.57	-4.72	-5.90	-7.13	-8.41	-9.73	-11.09	-12.50
35	0.32	-0.95	-1.98	-2.95	-3.94	-4.95	-6.00	-7.08	-8.20	-9.35	-10.53
40	0.59	-0.62	-1.55	-2.42	-3.28	-4.15	-5.04	-5.96	-6.91	-7.89	-8.89
45	0.85	-0.30	-1.17	-1.95	-2.70	-3.45	-4.21	-5.00	-5.81	-6.64	-7.49
50	1.11	0.00	-0.81	-1.51	-2.17	-2.83	-3.49	-4.16	-4.84	-5.55	-6.27
55	1.39	0.30	-0.46	-1.10	-1.69	-2.26	-2.83	-3.40	-3.99	-4.58	-5.19
60	1.68	0.62	-0.11	-0.70	-1.24	-1.74	-2.23	-2.72	-3.22	-3.72	-4.23
65	1.99	0.95	0.25	-0.30	-0.79	-1.24	-1.67	-2.09	-2.51	-2.93	-3.36
70	2.34	1.30	0.63	0.10	-0.35	-0.75	-1.13	-1.50	-1.85	-2.20	-2.56
75	2.74	1.71	1.05	0.54	0.12	-0.25	-0.59	-0.91	-1.21	-1.51	-1.80
80	3.22	2.19	1.53	1.04	0.64	0.30	-0.01	-0.30	-0.56	-0.82	-1.06
85	3.83	2.79	2.13	1.65	1.26	0.94	0.65	0.39	0.15	-0.07	-0.28
90	4.69	3.63	2.97	2.49	2.10	1.78	1.50	1.26	1.04	0.84	0.65
95	6.20	5.12	4.44	3.94	3.55	3.23	2.95	2.70	2.49	2.29	2.11
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	-1.28	-3.54	-5.91	-8.48	-11.22	-14.10	-17.12	-20.26	-23.53	-26.91	-30.42
25	-1.01	-3.10	-5.24	-7.56	-10.03	-12.63	-15.34	-18.16	-21.07	-24.09	-27.19
30	-0.79	-2.74	-4.71	-6.83	-9.08	-11.46	-13.94	-16.52	-19.18	-21.92	-24.73
35	-0.60	-2.44	-4.27	-6.22	-8.30	-10.50	-12.79	-15.17	-17.63	-20.15	-22.75
40	-0.43	-2.18	-3.89	-5.70	-7.64	-9.69	-11.82	-14.04	-16.32	-18.67	-21.08
45	-0.27	-1.95	-3.56	-5.26	-7.07	-8.98	-10.98	-13.05	-15.20	-17.40	-19.65
50	-0.12	-1.74	-3.26	-4.86	-6.56	-8.36	-10.24	-12.19	-14.21	-16.28	-18.40
55	0.02	-1.56	-3.00	-4.51	-6.11	-7.80	-9.58	-11.42	-13.32	-15.28	-17.29
60	0.15	-1.38	-2.76	-4.19	-5.70	-7.30	-8.98	-10.73	-12.53	-14.39	-16.29
65	0.28	-1.22	-2.55	-3.90	-5.33	-6.85	-8.44	-10.10	-11.81	-13.57	-15.38
70	0.39	-1.07	-2.34	-3.64	-5.00	-6.44	-7.95	-9.52	-11.15	-12.83	-14.55
75	0.51	-0.93	-2.16	-3.39	-4.69	-6.06	-7.49	-8.99	-10.54	-12.14	-13.79
80	0.62	-0.79	-1.98	-3.16	-4.40	-5.70	-7.07	-8.50	-9.98	-11.51	-13.08
85	0.73	-0.66	-1.82	-2.95	-4.13	-5.38	-6.68	-8.05	-9.46	-10.92	-12.42
90	0.84	-0.54	-1.66	-2.75	-3.88	-5.07	-6.32	-7.62	-8.98	-10.37	-11.81
95	0.94	-0.42	-1.52	-2.57	-3.65	-4.79	-5.98	-7.23	-8.52	-9.86	-11.23
100	1.05	-0.31	-1.38	-2.39	-3.43	-4.52	-5.66	-6.85	-8.09	-9.37	-10.69
125	1.54	0.23	-0.75	-1.63	-2.50	-3.39	-4.31	-5.28	-6.29	-7.33	-8.41
150	2.03	0.72	-0.21	-1.00	-1.75	-2.50	-3.27	-4.06	-4.89	-5.74	-6.63
200	3.04	1.68	0.78	0.07	-0.55	-1.13	-1.69	-2.26	-2.83	-3.42	-4.02
300	5.54	3.99	2.98	2.23	1.63	1.13	0.69	0.30	-0.06	-0.40	-0.73
400	9.78	8.01	6.80	5.88	5.14	4.52	3.99	3.54	3.14	2.78	2.47
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

Sample Size	Actual Number of Misstatements Found										
	0	1	2	3	4	5	6	7	8	9	10
20	-1.39	-3.78	-6.36	-9.18	-12.21	-15.42	-18.79	-22.31	-25.97	-29.77	-33.71
25	-1.13	-3.35	-5.70	-8.26	-11.02	-13.95	-17.01	-20.20	-23.52	-26.94	-30.48
30	-0.92	-2.99	-5.16	-7.53	-10.08	-12.78	-15.61	-18.56	-21.62	-24.77	-28.02
35	-0.73	-2.70	-4.72	-6.92	-9.30	-11.82	-14.46	-17.21	-20.07	-23.01	-26.03
40	-0.56	-2.44	-4.34	-6.41	-8.63	-11.00	-13.49	-16.08	-18.76	-21.52	-24.37
45	-0.41	-2.22	-4.01	-5.96	-8.06	-10.29	-12.64	-15.09	-17.63	-20.25	-22.93
50	-0.27	-2.02	-3.72	-5.56	-7.55	-9.67	-11.90	-14.23	-16.64	-19.12	-21.68
55	-0.14	-1.83	-3.46	-5.21	-7.10	-9.11	-11.24	-13.45	-15.75	-18.13	-20.56
60	-0.02	-1.67	-3.23	-4.89	-6.69	-8.61	-10.64	-12.76	-14.96	-17.23	-19.56
65	0.10	-1.51	-3.01	-4.60	-6.32	-8.16	-10.10	-12.13	-14.23	-16.41	-18.65
70	0.21	-1.37	-2.81	-4.34	-5.98	-7.74	-9.60	-11.55	-13.57	-15.66	-17.82
75	0.31	-1.23	-2.63	-4.09	-5.67	-7.35	-9.14	-11.01	-12.96	-14.97	-17.05
80	0.41	-1.11	-2.46	-3.87	-5.38	-7.00	-8.72	-10.52	-12.40	-14.34	-16.34
85	0.51	-0.99	-2.30	-3.66	-5.11	-6.67	-8.32	-10.06	-11.87	-13.74	-15.67
90	0.61	-0.87	-2.15	-3.46	-4.86	-6.36	-7.96	-9.63	-11.38	-13.19	-15.06
95	0.70	-0.76	-2.01	-3.28	-4.63	-6.07	-7.61	-9.23	-10.92	-12.67	-14.48
100	0.79	-0.66	-1.88	-3.10	-4.41	-5.80	-7.29	-8.85	-10.49	-12.18	-13.93
125	1.22	-0.18	-1.29	-2.36	-3.48	-4.66	-5.92	-7.25	-8.65	-10.11	-11.62
150	1.62	0.23	-0.81	-1.77	-2.75	-3.77	-4.85	-6.00	-7.21	-8.48	-9.79
200	2.38	0.98	0.00	-0.84	-1.64	-2.44	-3.28	-4.16	-5.08	-6.06	-7.07
300	3.93	2.39	1.38	0.60	-0.06	-0.67	-1.25	-1.83	-2.42	-3.03	-3.66
400	5.65	3.94	2.81	1.97	1.29	0.72	0.21	-0.26	-0.70	-1.14	-1.57
500	7.68	5.80	4.52	3.55	2.79	2.16	1.63	1.16	0.74	0.36	0.00

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