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

	Actual Number of Deviations Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	25	5.47	1.96	0.85	0.4	0.19	0.09	0.04	0.02	0.01	0
25	54.52	11.04	3.83	1.68	0.83	0.43	0.22	0.12	0.06	0.03	0.01
30	124.57	23.17	7.61	3.28	1.63	0.88	0.49	0.28	0.16	0.09	0.05
35	302.44	51.52	15.84	6.54	3.2	1.74	1.01	0.6	0.36	0.22	0.13
40	791.4	123.65	35.33	13.79	6.52	3.48	2.02	1.23	0.77	0.49	0.32
45	2268.22	326.25	86.42	31.64	14.21	7.33	4.16	2.53	1.61	1.05	0.7
50	7266.79	966.78	237.65	81.22	34.36	16.88	9.24	5.47	3.44	2.26	1.53
55	26739.16	3306.64	756.4	241.24	95.7	44.36	23.1	13.15	8.02	5.16	3.46
60	117586.84	13566.9	2896.06	863.54	320.87	139.79	68.73	37.16	21.66	13.42	8.74
65	655130.89	70551.74	14109.61	3943.96	1374.79	562.46	260.22	132.74	73.3	43.22	26.91
70	4585921.73	509546.04	95539.14	25127.43	8232.34	3167.25	1378.72	662.27	344.92	192.16	113.37
75	Inf	4585921.73	1019093.01	262051.81	79754.26	29023.91	11926.06	5400.64	2652.21	1393.62	775.77
80	Inf	Inf	Inf	4585921.73	1834368.14	573239.41	229295.22	97571.91	45180.59	22369.44	11772.95
85	Inf	Inf	Inf	Inf	Inf	Inf	Inf	9171844.39	3057280.85	1834368.14	833803.2
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 zero expected errors.

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

Sample Size	Actual Number of Deviations Found										
	0	1	2	3	4	5	6	7	8	9	10
20	16.84	3.5	1.16	0.44	0.17	0.06	0.02	0.01	0	0	0
25	30.34	5.93	1.94	0.77	0.33	0.14	0.05	0.02	0.01	0	0
30	54.43	9.89	3.14	1.27	0.56	0.25	0.11	0.05	0.02	0.01	0
35	97.69	16.47	5.01	2	0.91	0.43	0.21	0.09	0.04	0.02	0.01
40	175.87	27.48	7.95	3.09	1.4	0.69	0.34	0.17	0.08	0.04	0.02
45	318.15	46.13	12.61	4.74	2.13	1.06	0.55	0.28	0.14	0.07	0.03
50	578.89	78.09	20.13	7.27	3.2	1.58	0.83	0.45	0.24	0.13	0.06
55	1060.15	133.45	32.41	11.19	4.78	2.34	1.23	0.68	0.38	0.21	0.11
60	1955.17	230.41	52.74	17.35	7.17	3.43	1.8	1	0.57	0.33	0.18
65	3631.36	402.03	86.84	27.17	10.8	5.04	2.61	1.45	0.83	0.49	0.29
70	6796.14	709.05	144.78	43.07	16.42	7.43	3.78	2.08	1.2	0.72	0.43
75	12821.27	1264.07	244.48	69.19	25.26	11.04	5.48	2.98	1.72	1.03	0.63
80	24370.84	2277.87	418.2	112.67	39.36	16.58	8	4.26	2.43	1.46	0.9
85	46769.71	4150.26	724.68	186.09	62.19	25.2	11.79	6.14	3.45	2.05	1.27
90	90107.69	7642.48	1272.1	311.79	99.73	38.84	17.57	8.9	4.92	2.89	1.77
95	175389.11	14233.58	2261.59	529.99	162.36	60.76	26.53	13.05	7.04	4.08	2.48
100	350779.2	26761.54	4072.78	913.87	268.42	96.53	40.64	19.38	10.19	5.79	3.48
125	9821844.24	755525.57	93540.4	17260.61	4180.31	1245.29	437.77	176.38	79.65	39.6	21.34
150	Inf	Inf	3273947.42	467705.93	95356.74	24190.75	7236.93	2484.3	959.68	410.4	191.83
200	Inf	Inf	Inf	Inf	Inf	Inf	9821844.24	1964368.06	577754.62	192584.22	69166.94
300	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf
400	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf
500											

Note:
This table presents Bayes factors based on equal prior probabilities and zero expected errors.

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

Sample Size	Actual Number of Deviations Found										
	0	1	2	3	4	5	6	7	8	9	10
20	16.12	3.33	1.09	0.41	0.15	0.05	0.02	0	0	0	0
25	28.52	5.53	1.79	0.7	0.29	0.12	0.04	0.01	0	0	0
30	50.05	9.06	2.86	1.13	0.49	0.22	0.09	0.04	0.01	0	0
35	87.57	14.72	4.46	1.76	0.78	0.36	0.17	0.07	0.03	0.01	0
40	153.12	23.89	6.89	2.66	1.19	0.57	0.28	0.13	0.06	0.02	0.01
45	268.01	38.85	10.63	3.99	1.77	0.86	0.43	0.22	0.1	0.05	0.02
50	470.02	63.44	16.4	5.93	2.59	1.26	0.65	0.34	0.17	0.08	0.04
55	826.3	104.15	25.42	8.81	3.76	1.82	0.94	0.5	0.27	0.14	0.07
60	1456.59	172.01	39.63	13.13	5.44	2.6	1.35	0.73	0.4	0.22	0.12
65	2575.73	285.83	62.24	19.66	7.87	3.68	1.89	1.03	0.58	0.32	0.18
70	4567.97	477.9	98.48	29.66	11.44	5.21	2.65	1.44	0.82	0.47	0.27
75	8128.68	803.99	157.06	45.09	16.71	7.38	3.68	1.99	1.13	0.66	0.39
80	14508.63	1360.66	252.49	69.12	24.58	10.52	5.13	2.74	1.55	0.91	0.54
85	26009.69	2316.61	409.11	106.89	36.46	15.07	7.16	3.76	2.11	1.24	0.75
90	46744.62	3966.21	667.98	166.77	54.56	21.76	10.05	5.17	2.87	1.68	1.01
95	83982.65	6828.83	1098.91	262.5	82.41	31.67	14.18	7.12	3.89	2.26	1.37
100	152461.63	11824.87	1821.05	416.79	125.62	46.51	20.17	9.87	5.3	3.04	1.83
125	3303355.74	198200.41	25215.47	4756.6	1186.84	366.83	134.52	56.73	26.83	13.94	7.81
150	Inf	3303355.74	412918.6	65196.84	13878.66	3649.13	1142.83	413.93	169.61	77.25	38.52
200	Inf	Inf	Inf	Inf	3303355.74	660670.36	159838.85	44638.96	14115.92	4983.95	1939.5
300	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf
400	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf
500	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf

Note:
This table presents Bayes factors based on equal prior probabilities and zero expected errors.

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

Sample Size	Actual Number of Deviations Found										
	0	1	2	3	4	5	6	7	8	9	10
20	6.48	1.71	0.66	0.29	0.13	0.06	0.02	0.01	0	0	0
25	10.09	2.63	1.04	0.48	0.23	0.12	0.06	0.03	0.01	0.01	0
30	15.95	4.05	1.62	0.77	0.4	0.21	0.11	0.06	0.03	0.01	0.01
35	25.82	6.35	2.51	1.22	0.65	0.37	0.21	0.12	0.07	0.04	0.02
40	43.15	10.19	3.97	1.93	1.05	0.61	0.37	0.22	0.14	0.08	0.05
45	75.14	16.97	6.43	3.1	1.7	1.01	0.63	0.4	0.26	0.17	0.11
50	137.78	29.66	10.87	5.14	2.81	1.68	1.06	0.7	0.47	0.31	0.21
55	269.61	55.22	19.48	8.96	4.82	2.87	1.82	1.21	0.83	0.58	0.41
60	573.07	111.63	37.73	16.79	8.82	5.17	3.27	2.18	1.5	1.07	0.77
65	1356.33	251.33	81.2	34.75	17.69	10.12	6.29	4.15	2.87	2.05	1.5
70	3708.53	654.56	201.91	82.84	40.63	22.52	13.64	8.83	6.01	4.25	3.11
75	12432.63	2093.41	616.62	242.08	113.92	60.81	35.61	22.38	14.87	10.32	7.42
80	56909.44	9136.69	2572.64	966.15	435.41	222.97	125.54	76.06	48.85	32.89	23.03
85	446295.6	67836.21	18234.92	6562.34	2830.42	1388.57	749.43	435.71	268.86	174.2	117.56
90	8479631.74	1695925.67	403791.18	136767.42	56909.44	26748.78	13832.16	7707.91	4558.09	2830.42	1831.4
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 zero expected errors.

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

Sample Size	Actual Number of Deviations Found										
	0	1	2	3	4	5	6	7	8	9	10
20	4.88	1.13	0.36	0.12	0.04	0.01	0	0	0	0	0
25	6.76	1.56	0.52	0.19	0.07	0.02	0.01	0	0	0	0
30	9.29	2.12	0.73	0.28	0.11	0.04	0.01	0	0	0	0
35	12.68	2.84	0.98	0.39	0.16	0.06	0.02	0.01	0	0	0
40	17.25	3.76	1.31	0.54	0.23	0.1	0.04	0.01	0	0	0
45	23.43	4.95	1.72	0.72	0.32	0.14	0.06	0.02	0.01	0	0
50	31.82	6.51	2.23	0.94	0.43	0.2	0.09	0.04	0.02	0.01	0
55	43.24	8.53	2.88	1.22	0.57	0.27	0.13	0.06	0.03	0.01	0
60	58.85	11.19	3.7	1.56	0.74	0.36	0.18	0.09	0.04	0.02	0.01
65	80.26	14.69	4.76	1.99	0.95	0.48	0.24	0.12	0.06	0.03	0.01
70	109.73	19.33	6.11	2.53	1.21	0.62	0.32	0.17	0.09	0.04	0.02
75	150.47	25.51	7.85	3.21	1.53	0.79	0.42	0.23	0.12	0.06	0.03
80	207	33.77	10.1	4.07	1.93	1	0.54	0.3	0.16	0.09	0.04
85	285.74	44.88	13.04	5.16	2.43	1.26	0.69	0.39	0.22	0.12	0.06
90	395.88	59.9	16.89	6.54	3.05	1.58	0.87	0.5	0.28	0.16	0.09
95	550.61	80.3	21.97	8.32	3.82	1.98	1.09	0.63	0.37	0.21	0.12
100	768.95	108.18	28.7	10.62	4.8	2.46	1.37	0.79	0.47	0.28	0.16
125	4362.02	519.24	118.33	38.5	15.78	7.57	4.06	2.34	1.42	0.89	0.57
150	27972.73	2879.05	569.79	162.6	59.31	25.83	12.82	7.02	4.14	2.57	1.66
200	1930184.02	146225.17	22814.46	5143.45	1495.07	525.06	213.94	98.29	49.83	27.4	16.12
300	Inf	Inf	Inf	Inf	Inf	4825461.48	1608486.52	567700.5	201059.97	79104.98	33509.19
400	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf
500											

Note:
This table presents Bayes factors based on equal prior probabilities and zero expected errors.

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

| Sample Size | Actual Number of Deviations Found | | | | | | | | | | |
	0	1	2	3	4	5	6	7	8	9	10
20	4.72	1.07	0.33	0.11	0.03	0.01	0	0	0	0	0
25	6.48	1.47	0.48	0.16	0.05	0.02	0	0	0	0	0
30	8.78	1.97	0.66	0.24	0.09	0.03	0.01	0	0	0	0
35	11.81	2.6	0.88	0.34	0.13	0.05	0.02	0	0	0	0
40	15.81	3.4	1.15	0.46	0.19	0.07	0.03	0.01	0	0	0
45	21.1	4.4	1.49	0.6	0.25	0.11	0.04	0.01	0	0	0
50	28.09	5.68	1.91	0.78	0.34	0.15	0.06	0.02	0.01	0	0
55	37.35	7.3	2.42	1	0.45	0.2	0.09	0.04	0.01	0	0
60	49.63	9.36	3.06	1.26	0.57	0.27	0.12	0.05	0.02	0.01	0
65	65.95	11.99	3.84	1.58	0.73	0.35	0.17	0.08	0.03	0.01	0.01
70	87.68	15.36	4.81	1.96	0.91	0.44	0.22	0.1	0.05	0.02	0.01
75	116.63	19.69	6.02	2.43	1.13	0.56	0.28	0.14	0.07	0.03	0.01
80	155.29	25.26	7.53	3	1.39	0.7	0.36	0.18	0.09	0.04	0.02
85	206.99	32.45	9.42	3.7	1.71	0.86	0.45	0.23	0.12	0.06	0.03
90	276.24	41.77	11.8	4.55	2.09	1.06	0.56	0.3	0.16	0.08	0.04
95	369.13	53.85	14.79	5.6	2.55	1.29	0.69	0.37	0.2	0.11	0.05
100	493.99	69.58	18.57	6.89	3.1	1.56	0.84	0.46	0.25	0.14	0.07
125	2170.62	259.45	59.97	19.87	8.27	3.99	2.12	1.2	0.7	0.41	0.24
150	9960.64	1029.57	207.65	60.94	22.94	10.29	5.22	2.89	1.69	1.03	0.64
200	239563.98	19643.34	3126.1	731.25	223.05	82.96	35.98	17.61	9.47	5.48	3.35
300	Inf	9822162.5	1637026.26	288886.18	62164.61	16424.04	5106.75	1821.31	729.13	322.42	155.45
400	Inf	Inf	Inf	Inf	Inf	9822162.5	3274053.51	1091350.52	316843	110360.41	41095.94
500	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf	Inf

Note:
This table presents Bayes factors based on equal prior probabilities and zero expected errors.

Table 7: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 100) — Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 2.5 Percent

Sample Size	Actual Number of Deviations Found										
	0	1	2	3	4	5	6	7	8	9	10
20	3.37	0.96	0.39	0.18	0.09	0.04	0.02	0.01	0	0	0
25	4.56	1.31	0.55	0.27	0.14	0.07	0.04	0.02	0.01	0	0
30	6.24	1.79	0.77	0.38	0.2	0.11	0.06	0.03	0.02	0.01	0
35	8.67	2.47	1.07	0.55	0.3	0.17	0.1	0.06	0.03	0.02	0.01
40	12.26	3.44	1.49	0.78	0.44	0.27	0.16	0.1	0.06	0.04	0.02
45	17.79	4.9	2.12	1.11	0.65	0.4	0.25	0.16	0.11	0.07	0.05
50	26.64	7.16	3.07	1.62	0.95	0.6	0.39	0.26	0.18	0.12	0.08
55	41.5	10.87	4.59	2.41	1.43	0.91	0.61	0.42	0.29	0.21	0.15
60	68.04	17.31	7.17	3.73	2.2	1.41	0.95	0.67	0.48	0.35	0.26
65	119.2	29.39	11.9	6.09	3.57	2.28	1.55	1.1	0.8	0.59	0.45
70	228.29	54.46	21.47	10.76	6.22	3.95	2.67	1.89	1.39	1.04	0.8
75	495.28	114.21	43.7	21.38	12.12	7.58	5.08	3.58	2.62	1.98	1.52
80	1294.13	288.31	106.87	50.81	28.1	17.2	11.33	7.88	5.71	4.28	3.29
85	4594.95	989.04	354.73	163.47	87.8	52.34	33.65	22.9	16.3	12.02	9.13
90	29836.18	6214.11	2155.89	961.26	500.13	289.09	180.44	119.42	82.77	59.55	44.19
95	1199437.83	249882.41	84466.9	36567.65	18395.7	10286.18	6214.11	3981.6	2673.14	1863.04	1339.55
100											
125											
150											
200											
300											
400											
500											

Note:
This table presents Bayes factors based on equal prior probabilities and zero expected errors.

Table 8: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 500) — Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 2.5 Percent

	Actual Number of Deviations Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	2.48	0.58	0.18	0.05	0.01	0	0	0	0	0	0
25	3.02	0.72	0.23	0.07	0.02	0.01	0	0	0	0	0
30	3.65	0.88	0.29	0.1	0.03	0.01	0	0	0	0	0
35	4.4	1.07	0.36	0.13	0.05	0.02	0	0	0	0	0
40	5.27	1.28	0.45	0.17	0.06	0.02	0.01	0	0	0	0
45	6.31	1.53	0.54	0.21	0.08	0.03	0.01	0	0	0	0
50	7.53	1.82	0.65	0.26	0.11	0.04	0.02	0.01	0	0	0
55	8.97	2.15	0.78	0.32	0.14	0.06	0.02	0.01	0	0	0
60	10.69	2.54	0.92	0.39	0.17	0.07	0.03	0.01	0	0	0
65	12.73	2.98	1.09	0.47	0.21	0.09	0.04	0.02	0.01	0	0
70	15.17	3.51	1.28	0.56	0.26	0.12	0.05	0.02	0.01	0	0
75	18.07	4.11	1.5	0.66	0.31	0.15	0.07	0.03	0.01	0.01	0
80	21.54	4.82	1.76	0.78	0.37	0.18	0.09	0.04	0.02	0.01	0
85	25.71	5.66	2.05	0.91	0.44	0.22	0.11	0.05	0.02	0.01	0
90	30.71	6.64	2.39	1.06	0.52	0.26	0.13	0.07	0.03	0.02	0.01
95	36.74	7.79	2.78	1.24	0.61	0.32	0.16	0.08	0.04	0.02	0.01
100	44.02	9.15	3.23	1.44	0.72	0.38	0.2	0.11	0.05	0.03	0.01
125	111.69	20.95	6.95	3.02	1.52	0.83	0.47	0.27	0.16	0.09	0.05
150	300.16	50.69	15.54	6.43	3.16	1.73	1.01	0.61	0.38	0.24	0.15
200	2722.96	377.44	97.29	34.94	15.5	7.94	4.5	2.74	1.75	1.16	0.79
300	885248.86	94174.62	17704.11	4717.93	1581.9	627.44	283.31	141.85	77.25	45.1	27.9
400	Inf	Inf	Inf	Inf	8852496.61	4426247.86	1770498.61	680960.46	305257.65	140514.95	69703.82
500											

Note:
This table presents Bayes factors based on equal prior probabilities and zero expected errors.

Table 9: Statistical Sampling Results based on the Beta-Binomial Distribution (N = 1000) —
Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 2.5 Percent

| Sample Size | Actual Number of Deviations Found | | | | | | | | | | |
	0	1	2	3	4	5	6	7	8	9	10
20	2.38	0.53	0.15	0.04	0.01	0.00	0.00	0.00	0.00	0.00	0.00
25	2.86	0.66	0.19	0.06	0.01	0.00	0.00	0.00	0.00	0.00	0.00
30	3.42	0.80	0.24	0.08	0.02	0.01	0.00	0.00	0.00	0.00	0.00
35	4.06	0.95	0.30	0.10	0.03	0.01	0.00	0.00	0.00	0.00	0.00
40	4.79	1.13	0.37	0.13	0.04	0.01	0.00	0.00	0.00	0.00	0.00
45	5.64	1.33	0.44	0.16	0.05	0.02	0.01	0.00	0.00	0.00	0.00
50	6.62	1.56	0.53	0.20	0.07	0.02	0.01	0.00	0.00	0.00	0.00
55	7.75	1.81	0.62	0.24	0.09	0.03	0.01	0.00	0.00	0.00	0.00
60	9.06	2.10	0.73	0.29	0.11	0.04	0.01	0.00	0.00	0.00	0.00
65	10.58	2.43	0.85	0.34	0.14	0.05	0.02	0.01	0.00	0.00	0.00
70	12.33	2.80	0.99	0.40	0.17	0.07	0.03	0.01	0.00	0.00	0.00
75	14.36	3.22	1.14	0.47	0.20	0.08	0.03	0.01	0.00	0.00	0.00
80	16.71	3.70	1.30	0.54	0.24	0.10	0.04	0.02	0.01	0.00	0.00
85	19.44	4.24	1.49	0.63	0.28	0.12	0.05	0.02	0.01	0.00	0.00
90	22.61	4.86	1.70	0.72	0.33	0.15	0.06	0.03	0.01	0.00	0.00
95	26.3	5.56	1.94	0.82	0.38	0.17	0.08	0.03	0.01	0.01	0.00
100	30.59	6.36	2.21	0.94	0.44	0.21	0.10	0.04	0.02	0.01	0.00
125	65.37	12.42	4.12	1.75	0.84	0.43	0.22	0.11	0.05	0.02	0.01
150	141.55	24.46	7.64	3.16	1.52	0.80	0.43	0.23	0.13	0.07	0.03
200	705.4	101.35	27.36	10.26	4.70	2.43	1.36	0.80	0.48	0.29	0.17
300	24126.7	2,539.46	513.18	149.20	55.33	24.44	12.28	6.80	4.04	2.54	1.65
400	1378723	119,148.02	18,922.70	4,362.09	1,292.92	462.56	191.72	89.46	46.00	25.62	15.24
500	Inf	9,651,066.82	1,608,510.33	311,323.80	76,594.81	22,654.12	7,788.44	3,030.15	1,305.88	614.50	311.89

Note:
This table presents Bayes factors based on equal prior probabilities and zero expected errors.

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

Sample Size	Actual Number of Deviations Found										
	0	1	2	3	4	5	6	7	8	9	10
20	1.87	0.63	0.29	0.15	0.08	0.04	0.02	0.01	0.01	0	0
25	2.2	0.75	0.36	0.19	0.11	0.06	0.04	0.02	0.01	0.01	0
30	2.61	0.9	0.44	0.24	0.14	0.08	0.05	0.03	0.02	0.01	0.01
35	3.12	1.09	0.54	0.3	0.18	0.11	0.07	0.05	0.03	0.02	0.01
40	3.76	1.33	0.66	0.38	0.24	0.15	0.1	0.07	0.04	0.03	0.02
45	4.58	1.63	0.83	0.48	0.31	0.2	0.14	0.09	0.06	0.04	0.03
50	5.67	2.02	1.04	0.62	0.4	0.27	0.19	0.13	0.09	0.07	0.05
55	7.14	2.55	1.32	0.8	0.52	0.36	0.25	0.18	0.13	0.1	0.07
60	9.21	3.29	1.71	1.05	0.69	0.49	0.35	0.26	0.19	0.15	0.11
65	12.24	4.37	2.28	1.4	0.94	0.67	0.49	0.37	0.28	0.22	0.17
70	16.94	6.02	3.15	1.95	1.32	0.95	0.71	0.54	0.42	0.34	0.27
75	24.8	8.76	4.58	2.84	1.93	1.4	1.06	0.82	0.65	0.52	0.43
80	39.47	13.83	7.2	4.46	3.05	2.22	1.68	1.32	1.06	0.86	0.72
85	71.86	24.92	12.89	7.96	5.43	3.96	3.02	2.38	1.92	1.58	1.32
90	168.39	57.63	29.51	18.09	12.29	8.93	6.8	5.35	4.33	3.58	3.01
95	759.62	255.92	129.25	78.29	52.66	37.92	28.66	22.46	18.09	14.89	12.48
100											
125											
150											
200											
300											
400											
500											

Note:
This table presents Bayes factors based on equal prior probabilities and zero expected errors.

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

Sample Size	Actual Number of Deviations Found										
	0	1	2	3	4	5	6	7	8	9	10
20	1.52	0.37	0.11	0.03	0.01	0	0	0	0	0	0
25	1.67	0.41	0.13	0.04	0.01	0	0	0	0	0	0
30	1.84	0.46	0.15	0.05	0.02	0	0	0	0	0	0
35	2.01	0.51	0.17	0.06	0.02	0.01	0	0	0	0	0
40	2.21	0.57	0.19	0.07	0.02	0.01	0	0	0	0	0
45	2.42	0.63	0.22	0.08	0.03	0.01	0	0	0	0	0
50	2.64	0.69	0.24	0.09	0.03	0.01	0	0	0	0	0
55	2.88	0.76	0.27	0.1	0.04	0.01	0.01	0	0	0	0
60	3.15	0.83	0.3	0.12	0.05	0.02	0.01	0	0	0	0
65	3.43	0.92	0.34	0.14	0.05	0.02	0.01	0	0	0	0
70	3.74	1	0.37	0.15	0.06	0.03	0.01	0	0	0	0
75	4.08	1.1	0.41	0.17	0.07	0.03	0.01	0	0	0	0
80	4.44	1.2	0.46	0.19	0.08	0.04	0.02	0.01	0	0	0
85	4.84	1.31	0.5	0.22	0.1	0.04	0.02	0.01	0	0	0
90	5.27	1.42	0.56	0.24	0.11	0.05	0.02	0.01	0	0	0
95	5.74	1.55	0.61	0.27	0.13	0.06	0.03	0.01	0	0	0
100	6.26	1.69	0.67	0.3	0.14	0.07	0.03	0.01	0.01	0	0
125	9.64	2.57	1.04	0.49	0.25	0.13	0.07	0.03	0.02	0.01	0
150	15.07	3.93	1.6	0.78	0.41	0.23	0.13	0.07	0.04	0.02	0.01
200	39.57	9.61	3.82	1.9	1.06	0.63	0.39	0.24	0.15	0.1	0.06
300	471.39	94.89	33.02	15.07	8.1	4.84	3.12	2.11	1.49	1.08	0.8
400	32616.04	5442.28	1586.65	616.22	286.92	151.58	87.93	54.81	36.17	24.98	17.92
500											

Note:
This table presents Bayes factors based on equal prior probabilities and zero expected errors.

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

Sample Size	Actual Number of Deviations Found										
	0	1	2	3	4	5	6	7	8	9	10
20	1.48	0.33	0.09	0.02	0.01	0.00	0.00	0.00	0.00	0.00	0.00
25	1.62	0.37	0.10	0.03	0.01	0.00	0.00	0.00	0.00	0.00	0.00
30	1.77	0.41	0.11	0.03	0.01	0.00	0.00	0.00	0.00	0.00	0.00
35	1.93	0.45	0.13	0.04	0.01	0.00	0.00	0.00	0.00	0.00	0.00
40	2.09	0.49	0.15	0.04	0.01	0.00	0.00	0.00	0.00	0.00	0.00
45	2.27	0.54	0.17	0.05	0.01	0.00	0.00	0.00	0.00	0.00	0.00
50	2.46	0.59	0.19	0.06	0.02	0.00	0.00	0.00	0.00	0.00	0.00
55	2.67	0.65	0.21	0.07	0.02	0.01	0.00	0.00	0.00	0.00	0.00
60	2.88	0.71	0.23	0.08	0.02	0.01	0.00	0.00	0.00	0.00	0.00
65	3.11	0.77	0.25	0.09	0.03	0.01	0.00	0.00	0.00	0.00	0.00
70	3.36	0.83	0.28	0.10	0.03	0.01	0.00	0.00	0.00	0.00	0.00
75	3.62	0.90	0.31	0.11	0.04	0.01	0.00	0.00	0.00	0.00	0.00
80	3.90	0.97	0.33	0.12	0.04	0.01	0.00	0.00	0.00	0.00	0.00
85	4.20	1.05	0.37	0.14	0.05	0.02	0.01	0.00	0.00	0.00	0.00
90	4.52	1.13	0.40	0.15	0.06	0.02	0.01	0.00	0.00	0.00	0.00
95	4.86	1.22	0.43	0.17	0.06	0.02	0.01	0.00	0.00	0.00	0.00
100	5.23	1.31	0.47	0.18	0.07	0.03	0.01	0.00	0.00	0.00	0.00
125	7.48	1.87	0.69	0.29	0.12	0.05	0.02	0.01	0.00	0.00	0.00
150	10.65	2.61	0.98	0.43	0.20	0.09	0.04	0.02	0.01	0.00	0.00
200	21.72	5.04	1.89	0.86	0.43	0.22	0.11	0.06	0.03	0.01	0.01
300	98.38	19.62	6.81	3.07	1.59	0.90	0.53	0.32	0.19	0.11	0.07
400	547.52	92.42	28.21	11.65	5.77	3.21	1.93	1.22	0.80	0.53	0.36
500	4,150.08	599.34	158.81	58.08	26.09	13.51	7.75	4.79	3.12	2.12	1.49

Note:
This table presents Bayes factors based on equal prior probabilities and zero expected errors.