Table 1: Statistical Sampling Results based on the Beta Distribution —
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	2.74	1.15	0.02	-0.98	-1.99	-3.08	-4.30	-5.66	-7.17	-8.84	-10.65
25	3.29	1.64	0.51	-0.45	-1.36	-2.32	-3.36	-4.52	-5.81	-7.24	-8.79
30	3.83	2.12	0.96	0.02	-0.84	-1.71	-2.63	-3.63	-4.75	-5.99	-7.34
35	4.37	2.58	1.38	0.44	-0.39	-1.19	-2.02	-2.92	-3.90	-4.99	-6.18
40	4.90	3.04	1.79	0.84	0.02	-0.75	-1.52	-2.33	-3.20	-4.17	-5.22
45	5.43	3.50	2.20	1.22	0.39	-0.35	-1.08	-1.82	-2.61	-3.48	-4.42
50	5.96	3.96	2.61	1.59	0.75	0.02	-0.68	-1.38	-2.11	-2.89	-3.75
55	6.49	4.42	3.01	1.95	1.10	0.36	-0.32	-0.99	-1.67	-2.39	-3.17
60	7.01	4.88	3.42	2.32	1.44	0.69	0.01	-0.63	-1.27	-1.94	-2.66
65	7.54	5.34	3.83	2.68	1.77	1.01	0.33	-0.30	-0.92	-1.55	-2.21
70	8.07	5.81	4.24	3.05	2.11	1.32	0.64	0.01	-0.59	-1.19	-1.81
75	8.60	6.28	4.66	3.43	2.45	1.64	0.94	0.31	-0.28	-0.86	-1.45
80	9.12	6.76	5.08	3.80	2.78	1.95	1.23	0.60	0.01	-0.55	-1.12
85	9.65	7.23	5.51	4.19	3.13	2.26	1.53	0.88	0.29	-0.26	-0.81
90	10.18	7.71	5.94	4.57	3.48	2.58	1.82	1.16	0.57	0.01	-0.52
95	10.70	8.19	6.38	4.97	3.83	2.90	2.11	1.44	0.83	0.28	-0.25
100	11.23	8.68	6.82	5.36	4.19	3.22	2.41	1.71	1.10	0.54	0.01
125	13.86	11.11	9.06	7.42	6.06	4.92	3.96	3.13	2.42	1.80	1.24
150	16.50	13.59	11.37	9.56	8.04	6.75	5.63	4.67	3.83	3.10	2.46
200	21.77	18.59	16.11	14.04	12.25	10.70	9.32	8.11	7.02	6.06	5.20
300	32.30	28.74	25.88	23.43	21.26	19.33	17.57	15.97	14.51	13.17	11.93
400	42.84	39.00	35.87	33.14	30.70	28.48	26.45	24.57	22.83	21.21	19.70
500	53.37	49.33	45.97	43.03	40.37	37.94	35.69	33.60	31.64	29.80	28.07

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 Distribution —
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	1.52	0.02	-1.19	-2.38	-3.69	-5.14	-6.76	-8.53	-10.46	-12.52	-14.72
25	1.83	0.32	-0.83	-1.95	-3.13	-4.45	-5.91	-7.52	-9.27	-11.15	-13.16
30	2.12	0.61	-0.52	-1.57	-2.67	-3.87	-5.20	-6.67	-8.27	-10.00	-11.85
35	2.40	0.87	-0.24	-1.25	-2.27	-3.37	-4.59	-5.94	-7.42	-9.01	-10.73
40	2.68	1.12	0.02	-0.95	-1.92	-2.94	-4.07	-5.31	-6.68	-8.16	-9.76
45	2.95	1.37	0.26	-0.68	-1.60	-2.56	-3.61	-4.77	-6.03	-7.42	-8.90
50	3.22	1.61	0.50	-0.43	-1.32	-2.23	-3.21	-4.28	-5.46	-6.75	-8.15
55	3.48	1.84	0.72	-0.20	-1.06	-1.92	-2.85	-3.85	-4.96	-6.16	-7.47
60	3.75	2.07	0.93	0.02	-0.82	-1.65	-2.52	-3.47	-4.50	-5.64	-6.87
65	4.01	2.30	1.14	0.23	-0.59	-1.39	-2.22	-3.12	-4.09	-5.16	-6.32
70	4.27	2.52	1.35	0.43	-0.38	-1.16	-1.95	-2.80	-3.72	-4.72	-5.82
75	4.53	2.74	1.55	0.62	-0.18	-0.94	-1.70	-2.51	-3.38	-4.33	-5.36
80	4.79	2.97	1.75	0.82	0.02	-0.73	-1.47	-2.24	-3.07	-3.97	-4.95
85	5.05	3.19	1.95	1.00	0.20	-0.53	-1.25	-1.99	-2.78	-3.63	-4.56
90	5.30	3.41	2.15	1.19	0.38	-0.34	-1.04	-1.76	-2.51	-3.33	-4.21
95	5.56	3.64	2.34	1.37	0.56	-0.16	-0.85	-1.54	-2.27	-3.04	-3.88
100	5.82	3.86	2.54	1.55	0.73	0.02	-0.66	-1.34	-2.03	-2.78	-3.58
125	7.10	4.98	3.53	2.44	1.57	0.83	0.17	-0.45	-1.06	-1.68	-2.34
150	8.39	6.12	4.54	3.34	2.38	1.59	0.92	0.30	-0.27	-0.83	-1.41
200	10.95	8.45	6.63	5.22	4.07	3.13	2.35	1.67	1.07	0.52	0.01
300	16.08	13.22	11.05	9.28	7.81	6.55	5.47	4.53	3.73	3.02	2.39
400	21.21	18.09	15.65	13.63	11.89	10.37	9.04	7.86	6.81	5.87	5.04
500	26.34	23.01	20.37	18.13	16.19	14.47	12.93	11.54	10.29	9.15	8.12

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 Distribution —
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	0.69	-0.87	-2.25	-3.73	-5.38	-7.20	-9.18	-11.31	-13.58	-15.97	-18.48
25	0.84	-0.69	-2.03	-3.44	-5.00	-6.73	-8.61	-10.65	-12.81	-15.10	-17.50
30	0.98	-0.54	-1.83	-3.18	-4.66	-6.30	-8.10	-10.05	-12.12	-14.32	-16.62
35	1.12	-0.39	-1.65	-2.94	-4.35	-5.92	-7.64	-9.50	-11.49	-13.60	-15.82
40	1.25	-0.24	-1.47	-2.72	-4.07	-5.57	-7.22	-9.00	-10.92	-12.95	-15.09
45	1.38	-0.11	-1.31	-2.51	-3.81	-5.25	-6.83	-8.55	-10.39	-12.35	-14.41
50	1.50	0.02	-1.16	-2.32	-3.57	-4.95	-6.47	-8.12	-9.90	-11.79	-13.79
55	1.62	0.14	-1.02	-2.15	-3.35	-4.68	-6.14	-7.73	-9.44	-11.27	-13.20
60	1.74	0.26	-0.88	-1.98	-3.15	-4.42	-5.83	-7.36	-9.02	-10.79	-12.66
65	1.86	0.38	-0.76	-1.83	-2.95	-4.18	-5.54	-7.02	-8.62	-10.34	-12.15
70	1.98	0.49	-0.63	-1.68	-2.77	-3.96	-5.27	-6.70	-8.25	-9.91	-11.67
75	2.09	0.60	-0.51	-1.54	-2.60	-3.75	-5.02	-6.40	-7.90	-9.51	-11.23
80	2.20	0.70	-0.40	-1.41	-2.44	-3.55	-4.78	-6.12	-7.57	-9.14	-10.80
85	2.32	0.81	-0.29	-1.28	-2.29	-3.37	-4.55	-5.85	-7.26	-8.78	-10.40
90	2.43	0.91	-0.18	-1.16	-2.14	-3.19	-4.34	-5.60	-6.97	-8.45	-10.02
95	2.54	1.01	-0.08	-1.05	-2.01	-3.03	-4.14	-5.36	-6.69	-8.13	-9.66
100	2.64	1.11	0.02	-0.93	-1.87	-2.87	-3.95	-5.14	-6.43	-7.82	-9.31
125	3.18	1.58	0.49	-0.43	-1.29	-2.18	-3.13	-4.16	-5.28	-6.51	-7.82
150	3.70	2.04	0.92	0.02	-0.80	-1.61	-2.46	-3.38	-4.37	-5.45	-6.62
200	4.72	2.93	1.73	0.80	0.02	-0.71	-1.44	-2.19	-2.99	-3.86	-4.80
300	6.75	4.69	3.28	2.23	1.38	0.66	0.01	-0.60	-1.21	-1.84	-2.50
400	8.77	6.48	4.87	3.65	2.67	1.87	1.19	0.58	0.01	-0.53	-1.07
500	10.79	8.32	6.53	5.13	4.01	3.09	2.31	1.64	1.05	0.52	0.01

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 Distribution —
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	0.37	-1.25	-2.75	-4.37	-6.18	-8.16	-10.30	-12.58	-14.99	-17.52	-20.15
25	0.45	-1.14	-2.61	-4.19	-5.94	-7.87	-9.95	-12.17	-14.52	-16.99	-19.56
30	0.53	-1.04	-2.48	-4.01	-5.72	-7.59	-9.62	-11.79	-14.08	-16.49	-19.00
35	0.61	-0.95	-2.35	-3.85	-5.50	-7.33	-9.31	-11.42	-13.66	-16.02	-18.48
40	0.69	-0.86	-2.24	-3.69	-5.30	-7.08	-9.01	-11.08	-13.27	-15.57	-17.98
45	0.76	-0.77	-2.12	-3.55	-5.12	-6.85	-8.73	-10.75	-12.89	-15.15	-17.51
50	0.84	-0.69	-2.02	-3.41	-4.94	-6.63	-8.46	-10.44	-12.54	-14.75	-17.06
55	0.91	-0.61	-1.92	-3.27	-4.77	-6.42	-8.21	-10.14	-12.20	-14.36	-16.63
60	0.98	-0.53	-1.82	-3.15	-4.60	-6.21	-7.97	-9.86	-11.88	-14.00	-16.22
65	1.05	-0.46	-1.72	-3.03	-4.45	-6.02	-7.74	-9.59	-11.57	-13.65	-15.84
70	1.11	-0.38	-1.63	-2.91	-4.30	-5.84	-7.52	-9.34	-11.27	-13.32	-15.46
75	1.18	-0.31	-1.55	-2.80	-4.16	-5.67	-7.31	-9.09	-10.99	-13.00	-15.10
80	1.24	-0.24	-1.46	-2.69	-4.03	-5.50	-7.11	-8.86	-10.72	-12.69	-14.76
85	1.31	-0.18	-1.38	-2.59	-3.90	-5.34	-6.92	-8.63	-10.46	-12.39	-14.43
90	1.37	-0.11	-1.30	-2.49	-3.77	-5.19	-6.73	-8.41	-10.21	-12.11	-14.11
95	1.43	-0.04	-1.23	-2.40	-3.65	-5.04	-6.56	-8.20	-9.97	-11.84	-13.81
100	1.50	0.02	-1.15	-2.31	-3.54	-4.89	-6.38	-8.00	-9.73	-11.57	-13.51
125	1.80	0.32	-0.81	-1.89	-3.02	-4.26	-5.61	-7.09	-8.68	-10.38	-12.18
150	2.08	0.59	-0.51	-1.53	-2.58	-3.72	-4.96	-6.32	-7.79	-9.37	-11.04
200	2.63	1.10	0.02	-0.93	-1.86	-2.84	-3.91	-5.08	-6.35	-7.72	-9.18
300	3.68	2.03	0.92	0.02	-0.80	-1.60	-2.44	-3.35	-4.33	-5.39	-6.54
400	4.70	2.91	1.72	0.80	0.02	-0.71	-1.43	-2.18	-2.97	-3.83	-4.75
500	5.72	3.79	2.49	1.52	0.72	0.02	-0.65	-1.30	-1.98	-2.70	-3.46

Note:

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

BF = e^log(BF)