



Table 1: Statistical Sampling Results based on the Beta Distribution —
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	1.98	0.44	-0.74	-1.88	-3.10	-4.48	-6.04	-7.79	-9.72	-11.85	-14.16
25	2.56	0.99	-0.15	-1.17	-2.22	-3.37	-4.65	-6.09	-7.69	-9.45	-11.36
30	3.12	1.49	0.36	-0.61	-1.55	-2.54	-3.63	-4.85	-6.20	-7.70	-9.33
35	3.66	1.97	0.82	-0.12	-1.00	-1.89	-2.84	-3.89	-5.06	-6.35	-7.76
40	4.20	2.44	1.25	0.31	-0.53	-1.35	-2.20	-3.13	-4.15	-5.28	-6.52
45	4.73	2.90	1.67	0.71	-0.11	-0.88	-1.67	-2.50	-3.41	-4.41	-5.51
50	5.26	3.35	2.07	1.10	0.28	-0.47	-1.21	-1.97	-2.79	-3.68	-4.66
55	5.79	3.81	2.48	1.47	0.64	-0.10	-0.80	-1.51	-2.26	-3.07	-3.95
60	6.32	4.27	2.88	1.84	0.99	0.25	-0.43	-1.11	-1.80	-2.54	-3.34
65	6.85	4.73	3.29	2.20	1.33	0.59	-0.09	-0.74	-1.39	-2.08	-2.81
70	7.37	5.20	3.70	2.57	1.67	0.91	0.23	-0.40	-1.03	-1.67	-2.35
75	7.90	5.66	4.11	2.94	2.00	1.22	0.54	-0.08	-0.69	-1.30	-1.93
80	8.43	6.14	4.53	3.31	2.34	1.54	0.85	0.22	-0.38	-0.96	-1.56
85	8.96	6.61	4.95	3.68	2.68	1.85	1.14	0.51	-0.08	-0.65	-1.22
90	9.48	7.08	5.38	4.06	3.02	2.16	1.43	0.79	0.21	-0.35	-0.91
95	10.01	7.56	5.81	4.45	3.37	2.48	1.73	1.07	0.48	-0.07	-0.61
100	10.54	8.04	6.24	4.84	3.72	2.80	2.02	1.35	0.75	0.20	-0.34
125	13.17	10.47	8.46	6.87	5.55	4.46	3.54	2.75	2.07	1.47	0.92
150	15.80	12.93	10.76	8.99	7.51	6.25	5.18	4.25	3.45	2.75	2.13
200	21.07	17.93	15.48	13.44	11.69	10.16	8.82	7.63	6.58	5.64	4.81
300	31.61	28.07	25.23	22.80	20.66	18.74	17.00	15.43	13.98	12.66	11.45
400	42.14	38.33	35.21	32.49	30.07	27.87	25.85	23.99	22.27	20.66	19.17
500	52.68	48.65	45.30	42.37	39.73	37.31	35.07	32.99	31.05	29.22	27.50

Note:
This table presents Bayes factors based on no prior information
BF = $e^{\log(\text{BF})}$



Table 2: Statistical Sampling Results based on the Beta Distribution —
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	0.58	-1.02	-2.51	-4.13	-5.96	-8.02	-10.29	-12.77	-15.44	-18.29	-21.34
25	0.96	-0.59	-1.93	-3.34	-4.93	-6.71	-8.69	-10.84	-13.17	-15.65	-18.30
30	1.30	-0.21	-1.46	-2.74	-4.14	-5.72	-7.46	-9.38	-11.45	-13.67	-16.03
35	1.61	0.11	-1.08	-2.25	-3.51	-4.92	-6.49	-8.21	-10.08	-12.09	-14.23
40	1.91	0.41	-0.74	-1.83	-2.99	-4.26	-5.68	-7.25	-8.95	-10.79	-12.75
45	2.20	0.69	-0.44	-1.47	-2.54	-3.71	-5.01	-6.44	-8.00	-9.69	-11.50
50	2.48	0.95	-0.16	-1.15	-2.16	-3.24	-4.43	-5.75	-7.19	-8.75	-10.43
55	2.76	1.20	0.09	-0.87	-1.82	-2.82	-3.93	-5.14	-6.48	-7.93	-9.49
60	3.03	1.44	0.33	-0.61	-1.51	-2.46	-3.49	-4.62	-5.86	-7.21	-8.67
65	3.30	1.68	0.56	-0.36	-1.24	-2.13	-3.10	-4.15	-5.31	-6.57	-7.94
70	3.56	1.91	0.78	-0.14	-0.98	-1.84	-2.75	-3.73	-4.82	-6.00	-7.29
75	3.83	2.14	1.00	0.08	-0.75	-1.57	-2.43	-3.36	-4.38	-5.49	-6.70
80	4.09	2.36	1.20	0.29	-0.53	-1.32	-2.14	-3.02	-3.98	-5.02	-6.16
85	4.35	2.59	1.41	0.49	-0.32	-1.09	-1.87	-2.71	-3.61	-4.60	-5.68
90	4.61	2.81	1.61	0.68	-0.12	-0.87	-1.63	-2.42	-3.28	-4.22	-5.24
95	4.87	3.03	1.81	0.87	0.07	-0.67	-1.40	-2.16	-2.98	-3.86	-4.83
100	5.12	3.26	2.01	1.06	0.26	-0.47	-1.19	-1.92	-2.70	-3.54	-4.46
125	6.41	4.37	2.99	1.96	1.12	0.40	-0.26	-0.90	-1.55	-2.23	-2.96
150	7.69	5.50	3.99	2.85	1.94	1.18	0.52	-0.09	-0.68	-1.27	-1.88
200	10.26	7.81	6.06	4.70	3.61	2.71	1.96	1.31	0.72	0.18	-0.34
300	15.39	12.57	10.44	8.72	7.28	6.06	5.02	4.12	3.34	2.67	2.07
400	20.52	17.42	15.02	13.03	11.32	9.84	8.53	7.38	6.37	5.46	4.66
500	25.65	22.34	19.73	17.52	15.60	13.90	12.39	11.03	9.80	8.69	7.68

Note:
This table presents Bayes factors based on no prior information
BF = $e^{\log(\text{BF})}$



Table 3: Statistical Sampling Results based on the Beta Distribution —
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	-0.70	-2.75	-4.94	-7.42	-10.16	-13.15	-16.35	-19.77	-23.38	-27.18	-31.17
25	-0.42	-2.33	-4.31	-6.54	-9.01	-11.72	-14.62	-17.71	-20.97	-24.40	-27.98
30	-0.18	-1.99	-3.81	-5.84	-8.11	-10.59	-13.26	-16.11	-19.11	-22.27	-25.57
35	0.03	-1.70	-3.39	-5.27	-7.37	-9.67	-12.16	-14.80	-17.61	-20.55	-23.63
40	0.22	-1.45	-3.04	-4.79	-6.75	-8.90	-11.22	-13.71	-16.34	-19.11	-22.01
45	0.39	-1.22	-2.73	-4.38	-6.21	-8.23	-10.42	-12.77	-15.26	-17.88	-20.62
50	0.56	-1.02	-2.46	-4.01	-5.74	-7.64	-9.72	-11.94	-14.31	-16.80	-19.41
55	0.71	-0.84	-2.22	-3.69	-5.32	-7.13	-9.10	-11.21	-13.47	-15.84	-18.34
60	0.86	-0.67	-2.00	-3.40	-4.95	-6.67	-8.54	-10.56	-12.71	-14.99	-17.38
65	1.00	-0.51	-1.81	-3.14	-4.62	-6.25	-8.04	-9.97	-12.03	-14.21	-16.51
70	1.14	-0.37	-1.62	-2.91	-4.31	-5.87	-7.58	-9.43	-11.41	-13.51	-15.72
75	1.27	-0.23	-1.45	-2.69	-4.03	-5.52	-7.16	-8.94	-10.84	-12.86	-14.99
80	1.39	-0.09	-1.29	-2.49	-3.78	-5.21	-6.78	-8.49	-10.32	-12.27	-14.32
85	1.52	0.04	-1.14	-2.30	-3.54	-4.91	-6.42	-8.07	-9.83	-11.72	-13.70
90	1.64	0.16	-1.00	-2.12	-3.32	-4.64	-6.09	-7.68	-9.38	-11.20	-13.13
95	1.76	0.28	-0.87	-1.96	-3.12	-4.39	-5.79	-7.32	-8.96	-10.72	-12.59
100	1.88	0.39	-0.74	-1.81	-2.93	-4.15	-5.50	-6.98	-8.57	-10.28	-12.08
125	2.44	0.92	-0.17	-1.15	-2.12	-3.17	-4.31	-5.57	-6.93	-8.40	-9.97
150	2.98	1.41	0.32	-0.61	-1.50	-2.42	-3.41	-4.49	-5.68	-6.96	-8.34
200	4.02	2.32	1.18	0.28	-0.53	-1.31	-2.11	-2.96	-3.88	-4.89	-5.98
300	6.06	4.08	2.75	1.75	0.93	0.22	-0.43	-1.07	-1.73	-2.42	-3.15
400	8.08	5.86	4.32	3.15	2.23	1.46	0.80	0.19	-0.37	-0.93	-1.50
500	10.10	7.68	5.95	4.61	3.54	2.66	1.92	1.28	0.71	0.17	-0.34

Note:
This table presents Bayes factors based on no prior information
BF = $e^{\log(\text{BF})}$



Table 4: Statistical Sampling Results based on the Beta Distribution —
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	-1.50	-4.07	-6.90	-10.06	-13.50	-17.19	-21.09	-25.20	-29.51	-34.02	-38.71
25	-1.25	-3.63	-6.24	-9.14	-12.31	-15.71	-19.31	-23.10	-27.06	-31.19	-35.48
30	-1.04	-3.28	-5.71	-8.41	-11.37	-14.54	-17.91	-21.46	-25.16	-29.02	-33.02
35	-0.86	-2.99	-5.26	-7.80	-10.59	-13.58	-16.76	-20.11	-23.61	-27.25	-31.03
40	-0.70	-2.74	-4.89	-7.28	-9.92	-12.76	-15.78	-18.97	-22.30	-25.77	-29.36
45	-0.56	-2.52	-4.56	-6.83	-9.34	-12.05	-14.94	-17.98	-21.17	-24.49	-27.93
50	-0.43	-2.32	-4.27	-6.44	-8.83	-11.43	-14.19	-17.11	-20.17	-23.36	-26.67
55	-0.30	-2.14	-4.01	-6.08	-8.38	-10.87	-13.53	-16.34	-19.29	-22.36	-25.55
60	-0.19	-1.98	-3.78	-5.77	-7.97	-10.36	-12.93	-15.64	-18.49	-21.46	-24.55
65	-0.08	-1.83	-3.56	-5.48	-7.60	-9.91	-12.38	-15.01	-17.76	-20.64	-23.63
70	0.02	-1.69	-3.37	-5.21	-7.26	-9.49	-11.88	-14.42	-17.10	-19.89	-22.80
75	0.12	-1.57	-3.19	-4.97	-6.94	-9.10	-11.42	-13.89	-16.49	-19.20	-22.03
80	0.21	-1.44	-3.02	-4.74	-6.65	-8.74	-11.00	-13.39	-15.92	-18.56	-21.31
85	0.30	-1.33	-2.86	-4.53	-6.38	-8.41	-10.60	-12.93	-15.39	-17.96	-20.65
90	0.39	-1.22	-2.72	-4.33	-6.13	-8.10	-10.23	-12.50	-14.89	-17.40	-20.02
95	0.47	-1.12	-2.58	-4.15	-5.89	-7.81	-9.88	-12.09	-14.43	-16.88	-19.44
100	0.55	-1.02	-2.45	-3.98	-5.67	-7.53	-9.55	-11.71	-13.99	-16.39	-18.89
125	0.92	-0.59	-1.89	-3.25	-4.73	-6.37	-8.16	-10.09	-12.13	-14.29	-16.55
150	1.26	-0.23	-1.45	-2.67	-4.00	-5.47	-7.07	-8.81	-10.66	-12.63	-14.69
200	1.87	0.39	-0.74	-1.80	-2.91	-4.12	-5.45	-6.89	-8.46	-10.12	-11.89
300	2.96	1.40	0.31	-0.61	-1.49	-2.40	-3.39	-4.46	-5.62	-6.88	-8.24
400	4.00	2.31	1.17	0.27	-0.53	-1.30	-2.09	-2.94	-3.85	-4.85	-5.92
500	5.02	3.18	1.96	1.03	0.24	-0.47	-1.17	-1.88	-2.63	-3.44	-4.31

Note:
This table presents Bayes factors based on no prior information
BF = $e^{\log(\text{BF})}$