

# **The Role of Tacit Knowledge in Auditor Expertise and Human Capital Development**

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## **Compliance with Data Policy for the Journal of Accounting Research**

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### ***1. Description of which authors handled the data and conducted the analyses.***

#### *Study 1*

Frank Moers and Jasmijn Bol handled the data and conducted the analyses in the paper for Study 1. Mark Peecher also has access to the data.

#### *Study 2*

Cassandra Estep, Jasmijn Bol, and Mark Peecher handled the data and conducted the analyses in the paper for Study 2.

### ***2. Description of how raw data were obtained, including data sources, the dates on which data were obtained, and the instruments used to generate the data.***

#### *Study 1*

As described in the paper, raw data was obtained via conducting interviews with audit firm personnel, direct collection of proprietary archival data from the firm, and conducting a survey of audit firm personnel using the online survey tool Qualtrics. Jasmijn Bol and Frank Moers can vouch for the collection of the raw data from the mid-sized regional European audit firm. The data was collected during the following periods:

- *Interviews*: October 2009
- *Proprietary archival data*: Collection occurred periodically from the first collection in December 2008 through the last collection in July 2011
- *Survey*: November 2010 through January 2011

#### *Study 2*

As described in the paper, the raw data was obtained directly from participants (recent graduates of a large U.S. university) using the online survey tool Qualtrics. Mark Peecher, Jasmijn Bol, and Cassandra Estep can vouch for the collection of the raw data directly from students at the large state university in the U.S. The data for Study 2, Round 1 was collected in May 2012. The data for Study 2, Round 2 was collected from December 2013 through January 2014.

### ***3. If the data are obtained from an organization on a proprietary basis, the authors should privately provide the editors with contact information for a representative of the organization who can confirm data were obtained by the authors.***

The authors have provided the JAR with the contact information for a representative of the firm that granted data access. The firms' identity and the raw data from both studies are protected by confidentiality agreements.

***4. A complete description of the steps necessary to collect and process the data used in the final analyses reported in the paper. For experimental and survey papers, we require information about the instructions and instruments used to generate the data, subject eligibility and/or selection, as well as any exclusion criteria.***

See supplemental file for a copy of the study materials. For data analysis, we used the statistical packages SAS and Stata for data analysis following the steps described in the paper.

***5. The computer programs or code used to convert the raw data into the final dataset used in the analysis plus a brief description that enables other researchers to use this program. Instead of the code or program, researchers can provide a detailed step-by-step description of the code or the relevant parts of the code such that it enables other researchers to arrive at the same final dataset used in the analysis.***

See supplemental file for detailed description of code used.

***6. An assurance that the data and programs will be maintained by at least one author (usually the corresponding author) for at least six years, consistent with National Science Foundation guidelines.***

The authors will maintain the data for at least six years.