An Investigation of Auditors' Judgments when Companies Release Earnings before Audit Completion

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Item 1. All three authors have full access to the data. Lori Bhaskar conducted the empirical analyses. Patrick Hopkins and Joseph Schroeder have access to the data analyses files and Joseph Schroeder also verified the accuracy of the data and analyses.

Item 2. This study is supported by the *Center for Audit Quality* (CAQ) as it received a Research Advisory Board Funding grant which also provided the authors with access to the CAQ's Access to Audit Personnel program.[1] All financial support (i.e., $3,800 included in our original proposal) provided by the CAQ was remitted to the Center for Survey Research at Indiana University. As part of the program, the CAQ and seven participating national accounting firms reviewed and approved the experimental protocol used in the study, and the CAQ facilitated data collection from auditors at the participating accounting firms. All data were collected via Qualtrics. The authors created the research study in Qualtrics and provided an online link to the study to the CAQ. The CAQ provided to the online link to the participating accounting firms for data collection. The CAQ had rights to view the research study and data collected in Qualtrics, but it did not have access rights to edit, delete, or change the research study or data collected in Qualtrics. Final collection occurred through August 31, 2017, at which point access to the survey was terminated. Lori Bhaskar downloaded the data on August 31, 2017 and uploaded into SPSS and Stata for empirical analyses.

Items 3. The authors have provided the editors with contact information for the representative of the CAQ who can confirm data were obtained by the authors. The results of this study were not subject to approval by the CAQ or the participating accounting firms.

Item 4. The complete set of experimental materials is included in a separate file in the online appendix. This includes a full set of the instructions and the experimental instrument.

Item 5. The authors used SPSS and Stata for empirical analyses and include a detailed step-by-step description in the data sheet in the online appendix.

Item 6. Lori Bhaskar will maintain the data and the SPSS and Stata output files for at least six years.

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[1] Please visit https://www.thecaq.org/research for additional details on the Center for Audit Quality's grant programs.