Prepopulating Audit Workpapers with Prior Year Conclusions: Default Option Effects on Risk Assessment Accuracy

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Compliance with Data Policy for the Journal of Accounting Research
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Item 1. Tracie Majors and Stacey Ritter handled the data collection and conducted the data analysis. All authors have full access to the data.

Item 2. The data were generated from auditors from two audit firms provided in conjunction with a *Center for Audit Quality* Access to Audit Personnel grant. Participating auditors were attending a training session and received the experimental instrument via an online Qualtrics link. Tracie Majors and Stacey Ritter were present at the session provided by the first firm (June 14th, 2016), and gave the link to the auditors in person. For the second and third training sessions – related to the second firm (June 9th, 2016 and June 24th, 2016) – Margot Cella and Tom Payne of the *Center for Audit Quality* provided the firm with the link to provide to auditor participants. All researchers were involved with communications with Margot and Tom to facilitate the data collection.

Item 3. The authors have provided the editors with contact information for the Center for Audit Quality representative that facilitated data access.

Item 4. See supplemental file for a copy of the experimental materials. For data analysis, we used the statistical packages SPSS (including the Preacher and Hayes [2008] macro) and AMOS (for Structural Equations Modeling), following the steps described in the paper and additional data sheet.

Item 5. See supplemental data sheet for step-by-step description.

Item 6. Tracie Majors will maintain the data and output files for 6 years.