**Appendix**

**Experimental Case 1**

**Experimental condition**

**

**Control condition**

**

**Experimental Case 2**

**Experimental condition**

**

**Control condition**

**

**Experimental Case 3**

**Experimental condition**

**Control condition**

**

**Experimental Case 4**

**Experimental condition**

**Control condition**

**

**Experimental Case 5**

**Experimental condition**

**Control condition**

**Post Experimental Questions**

**Question 1:** Have you ever been influenced by information received from the client that hindered you fromjudging objectively?

**Question 1.1:** If so, how often you think that did happen?

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| One time | Rarely | Sometimes | Often | Very often |
| 1 time | 2-5 times | 6-15 times | 16-30 times | >30 times |

**Question 2:** Have you ever felt unsure about how and what to do to complete your task?

**Question 2.1:** If so, did you make use of prior year audit work or files of similar clients in order to understandyour task?

**Question 2.2:** If so, on a scale of 1 to 10, by how much have you been influenced by making use of prior yearaudit work or files of similar clients?

|  |  |  |
| --- | --- | --- |
| No influence |  | Highly influenced |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

**Question 3:** Have you ever encountered time or budget constraints that impeded appropriate clientinformation assessment?

**Question 3.1:** If so, how often do you think that did happened?

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| One time | Rarely | Sometimes | Often | Very often |
| 1 time | 2-5 times | 6-15 times | 16-30 times | >30 times |

**Question 3.2:** On a scale of 1 to 10, how big is the difference that you have thereby come to a differentconclusion?

|  |  |  |
| --- | --- | --- |
| No different |  | Totally different |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

**Question 4:** Sex

Age

Audit Firm

Position

Years of working experience in audit