If You Want My Advice: Status Motives and Audit Consultations about Accounting Estimates

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Item 1.
Justin Leiby handled the data collection and was primarily responsible for data analysis. Both authors have full access to the data.

Item 2.
The data were collected between June 25, 2014 and June 30, 2014 via an online survey hosted by Qualtrics. Participants were attendees at three national training sessions for Senior Audit Managers and Audit Managers of a U.S. Big Four audit firm. Attendees received a link to the survey in an email from the firm's Chief Learning Officer. The email requested that attendees complete the survey and indicated the firm's support for the research.

Item 3.
The authors have provided the editors with contact information for a representative of the firm that granted data access. The raw data and the firm's identity are protected by a verbal confidentiality agreement.

Item 4.
See supplemental file for a copy of the experimental materials. For data analysis, we used the statistical package Systat for data analysis following the steps described in the paper. See supplemental file for Systat commands.

Item 5.
See supplemental file for step-by-step description.

Item 6.
Justin Leiby will maintain the data and output files for 6 years.