

## APPENDIX

### Participants and Procedures for Pinsker et al. (2009) study

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<u>Participant Area</u>	<u>Audit</u>	<u>Tax</u>
Number of Professionals	44	38
Number of Students	45	35

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Case (Randomly Assigned): Judgment made:	Contingent Liability Likelihood of Disclosing	Reasonable Compensation Likelihood of Deducting
<u>Case Procedures:</u>		
Part 1 (or Part 5)	Advocacy Questionnaire <sup>a</sup> (Given to half of participants)	
Part 2	Initial Judgment: Participant recorded how strongly he/she felt the client should disclose (deduct)	
Part 3	Mixed Evidence Provided (Both “For” and “Against” Client-Favored Position)	
Part 4	Revised Judgment: Participant recorded how strongly he/she felt the client should disclose (deduct)	
Part 5 (if not done in Part 1)	Advocacy Questionnaire (Given to remaining half of participants)	
Part 6	Demographic Questionnaire	

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<sup>a</sup>The client advocacy questionnaire was modified from the work of J. D. Mason & L. G. Levy (“The Use of the Latent Constructs Method in Behavioral Accounting Research: The Measurement of Client Advocacy,” *Advances in Taxation* 13 (2001)) so that it could be used to measure both tax professional and auditor attitudes. Specifically, the questions were broadened so as to be non-specific to a particular authoritative body of the profession (e.g., IRS or FASB).