

**EXHIBIT 1**  
**Advocacy Questionnaire Results by Accountant's Professional Role**

Accountant's Professional Role <sup>c</sup>	Mean Advocacy Score <sup>a</sup> (Std. Dev.) n
Audit	19.50 <sup>b</sup> (5.58) 89
Tax	24.52 <sup>b</sup> (5.22) 73

<sup>a</sup> The advocacy questionnaire scale ranges from 5 to 35, with higher scores indicative of more advocate attitudes

<sup>b</sup> The auditors' score is less than the tax professionals' score at a  $p < .0001$

<sup>c</sup> Mean advocacy questionnaire scores were also calculated for experienced participants who reported some experience in the other domain (i.e., a tax professional who has some audit experience or an audit professional who has some tax experience). Results indicate that participants with some experience in the other domain have a mean advocacy score falling between the "pure" audit and tax professionals (mean = 23.07).