

## Appendix A

### Experiment 1

**Figure A1**

*The web page about the demographic information*

The image shows a web form titled "Your information" in a dark blue header. Below the header, a light blue box contains the instruction "Please, fill in the following form." The form is divided into two sections. The first section, titled "Gender: how do you identify?", contains four radio button options: "Man", "Woman", "Non-binary", and "Prefer to self-describe". The second section, titled "Your age:", contains a dropdown menu. The dropdown menu is open, showing a list of age ranges from "below 10" to "over 69". A blue "next" button is located to the right of the dropdown menu.

**Your information**

Please, fill in the following form.

Gender: how do you identify?

☐ Man

☐ Woman

☐ Non-binary

☐ Prefer to self-describe

Your age:

✓ Please choose here...

below 10

10-14

15-19

20-24

25-29

30-34

35-39

40-44

45-49

50-54

55-59

60-64

65-69

over 69

**next**

*Note.* The web page on which participants reported their socio-demographic information is displayed. They reported their answers through radio buttons for gender and a dropdown menu for age.

In Experiments 1 and 2, the dropdown menu for age used ranges with equal intervals, which allows the data to be treated as interval-level measurements. As a result, we report the standard deviation to reflect the age spread in the sample. However, we chose to report only the median in the manuscript because these predefined intervals are less precise than direct age input (as in Experiment 3), and the standard deviation should be interpreted with caution due to the 'below 10' and 'over 69' options that do not reflect adequately the equal intervals property. The use of dropdown menus was based on the necessity of prompting participants to provide age information while respecting the potential sensitivity associated with disclosing exact age.

## Experimental Design

**Table A1**

*Display of the four experimental conditions shown to the participants*

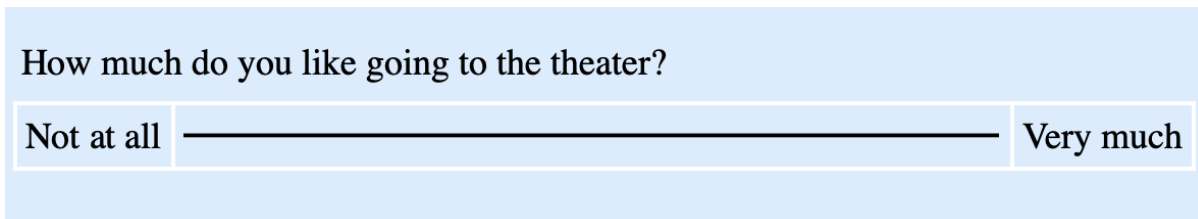
Experimental condition	Item text
Same mental account x traditional purchase medium	Imagine that you have decided to see a play and paid the admission price of \$10 per ticket. As you enter the theater, you discover that you have lost the ticket. The seat was not marked, and the ticket cannot be recovered. Would you pay \$10 for another ticket?
Different mental account x traditional purchase medium	Imagine that you have decided to see a play and pay the admission price of \$10 per ticket. As you enter the theater, you discover that you have lost a \$10 bill. Would you pay \$10 for the ticket?

Same mental account x modern purchase medium	Imagine that you have decided to see a play and paid the admission price of \$10 per ticket via online booking. You will be asked to bring the printed ticket. As you enter the theater, you discover that you lost your printed ticket. The seat was not marked, and the ticket cannot be recovered. Would you pay \$10 for another ticket?
Different mental account x modern purchase medium	Imagine that you have decided to see a play and you reserved a seat via online booking. You will be asked to pay \$10 once you get to the theater. As you enter the theater, you discover that you lost \$10. Would you pay \$10 for the ticket?

*Note.* The dependent variable was measured through a vertical radio button (Yes vs. No).

## Figure A2

*Display of the web page about the preference for theater question*



How much do you like going to the theater?

Not at all ————— Very much

The image shows a light blue rectangular box containing a survey question. The question is 'How much do you like going to the theater?'. Below the question is a horizontal line representing a visual analogue scale. The line starts with the text 'Not at all' on the left and ends with 'Very much' on the right. The line itself is a solid black horizontal bar.

*Note.* The display shows the question about the preference for theater, which was measured on a visual analogue scale (Not at all/Very much).

## Experiment 2

**Figure A3**

*The web page about the demographic information*

**Your information**

Please fill out the following questions.

Gender: how do you identify?

☐ Male

☐ Female

☐ Non-binary

☐ I prefer to self-describe myself

☐ Other

Where do you live?

☐ Germany

☐ Italy

☐ Other,

What is your age?

Please choose here...

What is your current status of occupation?

☐ Student

☐ Student worker

☐ Self-employed/freelancer

☐ Employee

☐ Unemployed

☐ Pensioner

☐ Other

**next**

*Note.* The web page on which participants reported their socio-demographic information is displayed. They reported their answers through radio buttons for gender, country of residence (with the option of inserting a different country from the suggested ones), and occupation

status, while for age, they were required to select a dropdown menu of equal intervals for age as in Experiment 1.

## Experimental Design

**Table A2**

*Display of the four experimental conditions shown to the participants*

Experimental condition	Item text
Same mental account x traditional purchase medium	Imagine that you have decided to see a play and paid the admission price of €40 per ticket. As you enter the theater, you discover that you have lost the ticket. The seat was not marked, and the ticket cannot be recovered. Would you pay €40 for another ticket?
Different mental account x traditional purchase medium	Imagine that you have decided to see a theater play for which the ticket price is €40. As you enter the theater, you discover that you have lost €40 in cash. Would you pay €40 for the ticket?
Same mental account x modern purchase medium	Imagine that you have decided to see a play and paid the admission price of €40 per ticket via online booking. As you enter the theater, you discover that you lost your printed ticket. You cannot find the confirmation e-mail and the ticket cannot

	be recovered. Would you pay €40 for another ticket?
Different mental account x modern purchase medium	Imagine that you have decided to see a play and you reserved a seat via online booking. You will be asked to pay €40 once you get to the theater. As you enter the theater, you discover that you have lost €40 in cash. Would you pay €40 for the ticket?

*Note.* The dependent variable was measured through a vertical radio button (Yes vs. No).

#### Figure A4

*Participants were required to report the maximum price they would be willing to pay for a theater ticket in real life.*

What is the maximum you would be willing to spend on a ticket to a theater play?

✓ Select here...

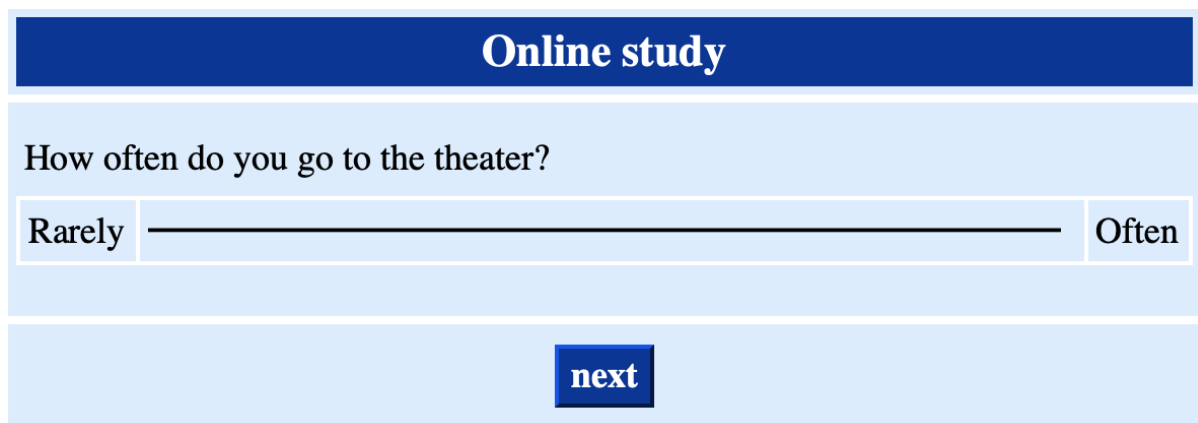
- 1-10€
- 11-20€
- 21-30€
- 31-40€
- 41-50€
- 51-60€
- 61-70€
- 71-80€
- 81-90€
- More than 90€

next

*Note.* Displayed is the web page on which participants would report their answers about the maximum price they would spend on a theater ticket in real life. They reported their answers on a dropdown menu, showing ten options: The options could be seen only when clicking on the dropdown menu that showed the command “Select here...” by default.

### **Figure A5**

*Display of the web page about the preference for theater*



The image shows a web page titled "Online study" in a dark blue header. Below the header, the question "How often do you go to the theater?" is displayed. Underneath the question is a horizontal line with "Rarely" at the left end and "Often" at the right end, representing a visual analogue scale. At the bottom of the page, there is a dark blue button with the word "next" in white text.

*Note.* The display shows the question about the frequency with which participants go to the theater, that was measured on a visual analogue scale (Rarely/Often).



## Experiment 3

**Figure A6**

*The web page about the demographic information*

**Your information**

Please fill out the following information.

Gender: how do you identify?

☐ Male

☐ Female

☐ Non-Binary

☐ Other

☐ I prefer not to answer

Your age:

years

Where do you live?

☐ Germany

☐ Italy

☐ Other,

What is your current status of occupation?

☐ Student

☐ Student worker

☐ Self-employed/freelancer

☐ Employee

☐ Unemployed

☐ Pensioner

☐ Other

*Note.* The web page on which participants reported their socio-demographic information is displayed. They reported their answers through radio buttons for gender and country of residence (with the option of inserting a different country from the suggested ones). For occupation status, they could choose more than one option through the checkboxes. They were required to provide their ages by inserting numbers in the field.

**Table A3***Display of the four experimental conditions shown to the participants*

Experimental condition	Item text
Same mental account x traditional purchase medium	Imagine that you have decided to see a play and paid the admission price of 40€ per ticket. As you enter the theater, you discover that you have lost the ticket. The seat was not marked and the ticket cannot be recovered. Would you pay 40€ for another ticket?
Different mental account x traditional purchase medium	Imagine that you have decided to see a play and pay the admission price of 40€ per ticket. As you enter the theater, you discover that you have lost 40€ in cash. Would you pay 40€ for the ticket?
Same mental account x modern purchase medium	Imagine that you have decided to see a play and paid the admission price of 40€ per ticket via online booking. As you enter the theater, you discover that you lost your printed ticket. You cannot find the confirmation e-mail and the ticket cannot be recovered. Would you pay 40€ for another ticket?
Different mental account x modern purchase medium	Imagine that you have decided to see a play and you reserved a seat via online

booking. You will be asked to pay 40€ once you get to the theater. As you enter the theater, you discover that you have lost 40€ in cash. Would you pay 40€ for the ticket?

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*Note.* The dependent variable was measured through a vertical radio button (Yes vs. No).

## Appendix B

### Experiment 1

**Table B1**

*Average session length of participants in different conditions*

Mental account	Purchase medium	Willingness to pay	Mean
Ticket	Traditional	Yes	56''
		No	71''
	Modern	Yes	73''
		No	54''
Bill	Traditional	Yes	64''
		No	72''
	Modern	Yes	69''
		No	77''

*Note.*  $N = 394$ . Experiment average session length of participants answering yes or no to pay for a ticket, depending on the combination of mental account (between-subjects, ticket vs. bill) and purchase medium (between-subjects, traditional vs. modern) conditions. Data from sixteen participants were not included in this calculation due to unrealistic session lengths.

### Willingness to pay and theater preference

To evaluate whether the willingness to pay for a ticket changes based on individual preference for theater ("theater preference"), Table B2 shows the mean scores for theater preference from people willing and unwilling to pay for a theater ticket in the different experimental conditions.

**Table B2**

*Mean scores of the theater preference variable and willingness to pay for a ticket in different mental account conditions*

<b>Mental account</b>	<b>Purchase medium</b>	<b>Willingness to pay</b>	<b>Theater preference mean</b>
Ticket	Traditional	Yes	141
		No	106
	Modern	Yes	135
		No	124
Bill	Traditional	Yes	146
		No	108
	Modern	Yes	127
		No	87

In table B2, we observe that for theater preference people who reported to be willing to pay for a theater ticket in the ticket condition reported higher theater preference on average than people who reported not to be willing to pay in the same experimental conditions.

### **Binary logistic regression**

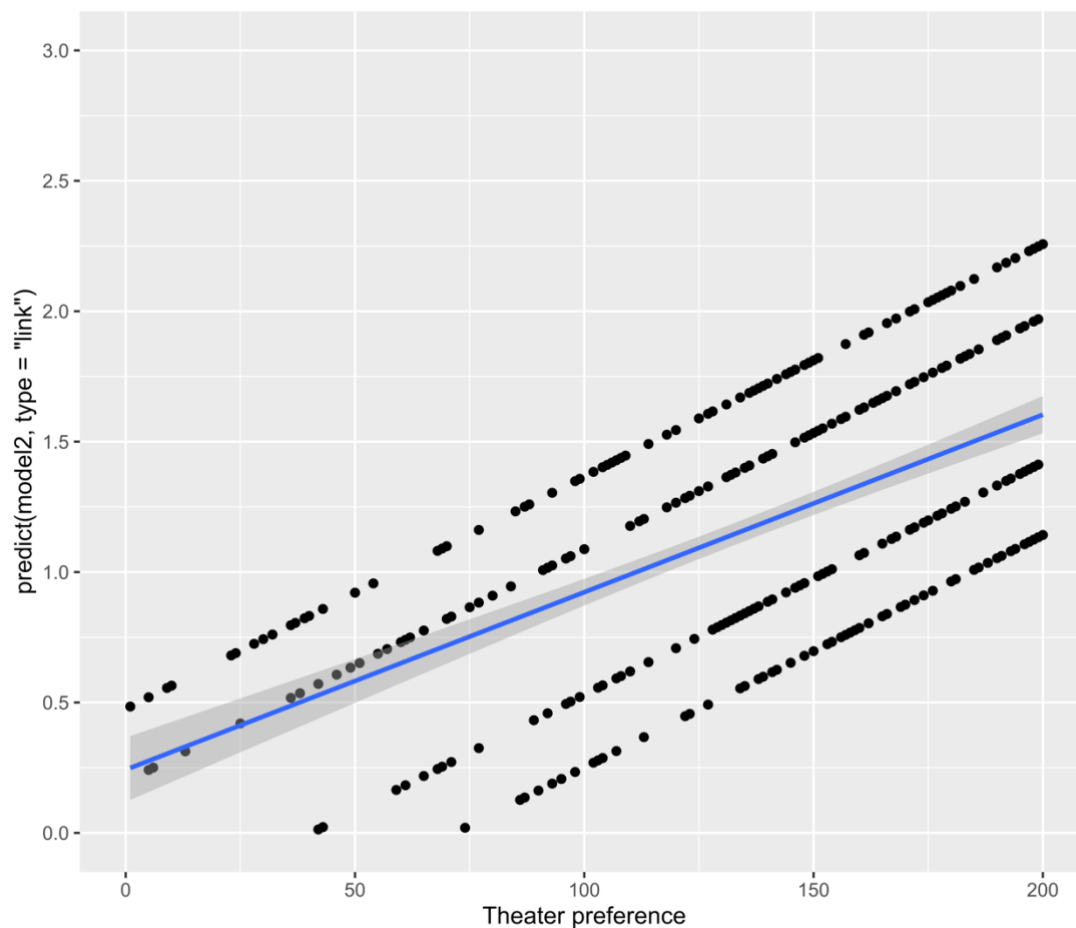
To examine the impact of the independent variables (mental account, purchase medium, and theater preference) on the binary dependent variable (willingness to pay), a binary logistic regression was conducted.

To conduct this analysis, it is necessary to check for specific assumptions. First, the model should show linearity among the predicted log odds of the model against the continuous predictor variable. Secondly, multicollinearity between the independent variables should be checked.

Referring to the first assumption, Figure B1 shows that an acceptable linearity was observed when assessing the relationship between the log odds of the dependent variable in the model and the continuous predictor variable (theater preference), supporting the appropriateness of conducting a binary logistic regression.

**Figure B1**

*Relationship among 'theater preference' and the log odds of the dependent variable in the model*



Referring to the second assumption, the multicollinearity was assessed by using the Variance Inflation Factor (VIF): The VIF measures the inflation of the variance of the estimated regression coefficients due to multicollinearity (VIF values  $> 5$  indicate high

multicollinearity issues). The binary logistic regression model met the multicollinearity assumptions, as examined by the variance inflation factors (VIFs) for each predictor variable. The VIFs indicated a low correlation among the predictors (James et al., 2013)<sup>1</sup>, indicating that there was no multicollinearity present in the model (mental account VIF = 1.021, purchase medium VIF = 1.004, theater preference VIF = 1.021). Therefore, the predictors did not excessively overlap in their ability to explain the variance in the dependent variable.

We fitted a logistic model (estimated using ML) to predict the willingness to pay (WTP) with mental account, purchase medium, and theater preference (formula:  $WTP \sim \text{Mental account} + \text{Purchase medium} + \text{Theater preference}$ ). Standardized parameters were obtained by fitting the model on a standardized version of the dataset. 95% Confidence Intervals (CIs) and p-values were computed using a Wald z-distribution approximation. The model's explanatory power is weak (Tjur's  $R^2 = 0.07$ ). The model's intercept, corresponding to mental account = bill, purchase medium = traditional and theater preference = 0, is at 0.20 (95% CI [-0.41, 0.82],  $p = 0.530$ ). The effect of mental account (ticket) was statistically significant and negative:  $\beta = -0.84$ , 95% CI [-1.31, -0.38],  $p < .001$ . The odds ratio associated with the mental account (ticket) was 0.43, indicating a 57% decrease in the odds of willingness to pay for each one-unit increase in mental account (ticket). The probability that participants would have shown a willingness to pay was significantly lower in the ticket condition than in the bill condition. The purchase medium (modern) showed a positive and non-statistically significant effect:  $\beta = 0.28$ , 95% CI [-0.17, 0.73],  $p = 0.23$ . The odds ratio associated with the purchase medium was 1.32, indicating a non-significant 32% increase in the odds of willingness to pay for each one-unit increase in purchase medium (modern). The effect of theater preference was statistically significant and positive,  $\beta = 0.01$ , 95% CI [0.005, 0.01],  $p < .001$ ; Std.  $\beta =$

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<sup>1</sup> James, G., Witten, D., Hastie, T., and Tibshirani, R. (eds.). (2013). *An introduction to statistical learning: with applications in R*. New York: Springer.

0.66, 95% CI [0.36, 0.96]. As preference for theater increased, the likelihood that participants would show a willingness to pay for a ticket increased. The odds ratio associated with the theater preference was 1.01, indicating an 89% increase in the odds of willingness to pay for each one-unit increase in theater preference.

Referring to the model's goodness of fit, The AIC (Akaike information criterion) value of 457.85 in this context is a measure of the model's goodness of fit. The AIC of this model, compared to the AIC of the model including also age and gender (AIC = 461.88), suggests that the model reported here is a better fit given that it has a lower value. Still, the Hosmer and Lemeshow goodness of fit test resulted in a p-value of less than .001 with 8 degrees of freedom. The small p-value suggests that the model does not fit the data perfectly, indicating a not-perfect goodness of fit. Referring to the accuracy of the model, it correctly classified 73% of cases.

### **Willingness to pay based on socio-demographic characteristics and mental account conditions**

To evaluate whether the willingness to pay for a ticket changes based on gender, Table B2 shows the frequency and proportions of participants' willingness to pay in the different mental account conditions.

**Table B2**

*Number of participants (categorized per gender) willing and unwilling to pay for another theater ticket*

<b>Mental</b>				
<b>Gender</b>	<b><i>n</i></b>	<b>account condition</b>	<b>Frequency</b>	<b>Willingness to Pay</b>



				Yes	No
Man	155	Ticket	Count	45	24
			% within group	65%	35%
		Bill	Count	68	18
			% within group	79	21%
Woman	236	Ticket	Count	77	42
			% within group	65%	35 %
		Bill	Count	95	22
			% within group	81%	19%
Non-binary	13	Ticket	Count	7	3
			% within group	70%	30%
		Bill	Count	1	2
			% within group	33%	67%
Prefer to self-describe	6	Ticket	Count	3	1
			% within group	75%	25%
		Bill	Count	2	0
			% within group	100%	0%

Table B2 demonstrates that the pattern of the willingness to pay does not change based on gender: Independently from the gender category, there is generally a high preference for buying a ticket both in the ticket and bill condition. Still, it is confirmed that in the bill condition, the difference between people willing and unwilling to pay for a ticket is greater than in the ticket condition when looking at men and women (we do not have enough data sets from non-binary and participants who prefer to self-describe to draw conclusions about them).

Age was measured through equal intervals. It can be treated as an interval scale but cautiously. To measure whether there was a different willingness to pay depending on age and mental account, both the median and the mean were calculated for people in different mental account conditions. Table B3 shows no significant differences in age among people willing vs. unwilling to pay in both mental account conditions.

**Table B3**

*Age characteristics of participants willing and unwilling to pay for a ticket, in both the mental account conditions (ticket vs. bill).*

<b>Mental account</b>	<b>Willingness to pay</b>	<b>Median</b>	<b>Mean</b>
Ticket	Yes	25	27.44
	No	25	26.79
Bill	Yes	25	27.42
	No	25	28.5

Table B3 indicates that the age characteristics are very similar among people willing and unwilling to pay for a ticket, in both the mental account conditions.

## Experiment 2

**Table B4**

*Average session length of participants in different conditions*

Purchase medium	Willingness to Pay	Mean
Traditional	Yes	122''
	No	107''
Modern	Yes	124''
	No	115''

*Note.*  $N = 260$ . Experiment average session length of participants answering yes or no to paying a ticket, depending on the purchase medium between-subjects condition (traditional vs. modern). Data from ten participants were not included in this calculation due to unrealistic sessions length (more than 10 minutes).

### Binary logistic regression

To examine the impact of the independent variables (mental account, purchase medium) and the participants' maximum price willingness to pay for a ticket on the binary dependent variable (willingness to pay), a binary logistic regression was conducted.

To conduct this analysis, specific assumptions must be checked, but given the lack of continuous predictors, only the relevant ones for this model are reported here.

The binary logistic regression model met the multicollinearity assumptions, as examined by each predictor variable's variance inflation factors (VIFs). The VIFs indicated a low correlation among the predictors, indicating no multicollinearity in the model (mental account  $VIF = 1.13$ , purchase medium  $VIF = 1.05$ , maximum willingness to pay  $VIF = 1.18$ ).

Therefore, the predictors did not excessively overlap in their ability to explain the variance in the dependent variable.

The Hosmer and Lemeshow goodness of fit test resulted in a non-significant p-value,  $p = .13$  with 8 degrees of freedom. Referring to the model's accuracy, it correctly classified 74.07% of cases.

We fitted a binary logistic model (estimated using ML) to predict the willingness to pay for a ticket with mental account, purchase medium and the maximum price willingness to pay for a ticket. The model's explanatory power is substantial (Tjur's  $R^2 = 0.30$ ). Standardized parameters were obtained by fitting the model on a standardized version of the dataset. 95% Confidence Intervals (Cis) and p-values were computed using a Wald z-distribution approximation.

The model's intercept, corresponding to mental account = bill, purchase medium = traditional and maximum price willingness to pay = between 1 and 10€, is at -1.16 with 95% CI [-2.43, -0.13],  $p = .04$ . The effect of mental account [ticket] was statistically significant and negative (beta = -1.76, 95% CI [-2.20, -1.34],  $p < .001$ ): The probability that participants would have shown a willingness to pay was significantly lower in the ticket condition than in the bill condition. The odds ratio associated with the theater ticket was 0.17, indicating a significant 83% decrease in the odds of willingness to pay for each one-unit increase in mental account (ticket). Purchase medium [Modern] impact was statistically non-significant and positive: beta = 0.25, 95% CI [-0.17, 0.66],  $p = 0.24$ . The odds ratio associated with purchase medium (modern) was 1.28, indicating a non-significant 28% increase in the odds of willingness to pay for each one-unit increase in purchase medium (modern).

The maximum price willingness to pay variable was operationalized as a factor with 10 levels (1-10€, 11-20€, 21-30€, 31-40€, 41-50€, 51-60€, 61-70€, 71-80€, 81-90€, More than 90€). It was observed that the effects of maximum price willingness to pay values, when greater

than 21€ , were significant and positive (Table B5): It was significantly more likely that people who reported to be keen on spending more than 21€ for a theater ticket in real life would be more willing to pay for a ticket after losing 40€ (as ticket or bill) than people who reported to be keen on spending between 1 and 10€ for a theater ticket in real life.

**Table B5**

*Coefficients of the participants' maximum willingness to pay (Maximum WTP) variable in the binary logistic regression*

<b>Maximum WTP level</b>	<b>Beta</b>	<b>95% CI</b>	<b>p-value</b>	<b>Odds Ratio</b>
11-20€	0.77	-0.37, 2.11	0.21	2.15
21-30€	1.27	0.13, 2.61	0.04	3.56
31-40€	1.89	0.75, 3.24	0.002	6.62
41-50€	2.43	1.29, 3.79	<.001	11.39
51-60€	3.36	2.08, 4.84	<.001	28.85
61-70€	2.99	1.66, 4.50	<.001	19.82
71-80€	3.18	1.75, 4.79	<.001	23.93
81-90€	1.94	0.21, 3.78	.03	6.99
More than 90€	4.19	2.87, 5.71	<.001	65.77

To evaluate whether theater preference and the frequency with which people go to the theater play a role in people's decisions, we calculated the mean scores of those variables based on participants' willingness to pay for the ticket and the purchase medium between-subjects condition.

**Table B6**

*Theater preference and theater frequency mean scores are based on the purchase medium condition and their reported willingness to pay.*

<b>Purchase medium</b>	<b>Willingness to pay</b>	<b>Theater preference (mean)</b>	<b>Theater frequency (mean)</b>
Traditional	Yes	114	45
	No	91	29
Modern	Yes	104	35
	No	95	36

*Note.*  $N = 270$ . Mean scores for theater preference and frequency (4 NAs), stratified by purchase medium conditions and their provided yes-no answer about their willingness to buy a theater ticket. Theater preference and theater frequency were measured on a visual analogue (VAS) scale.

The mean scores for theater preference and theater frequency do not show great differences in different conditions. Still, it is noteworthy that for both the traditional and modern purchase medium conditions, we observe that the preference for theater is higher for people answering yes to paying for a ticket than for the ones who reported being unwilling to pay for a ticket.

### Experiment 3

**Table B7**

*Average session length of participants in different conditions*

<b>Mental account</b>	<b>Purchase medium</b>	<b>Willingness to pay</b>	<b>Mean</b>
Ticket	Traditional	Yes	98''
		No	120''
	Modern	Yes	156''
		No	117''
Bill	Traditional	Yes	99''
		No	99''
	Modern	Yes	116''
		No	115''

*Note.*  $N = 348$ . Experiment average session length of participants answering yes or no to buying a ticket, depending on the combination of mental account (between-subjects, ticket vs. bill) and purchase medium (between-subjects, traditional vs. modern) conditions. Data from seventeen participants were not included in this calculation due to unrealistic session lengths (longer than 10').

#### **Binary logistic regression**

To examine the impact of the independent variables (mental account, purchase medium), and the participants' maximum price willingness to pay for a ticket on the binary dependent variable (willingness to pay), a binary logistic regression was conducted.

To conduct this analysis, it is necessary to check for specific assumptions but given the lack of continuous predictors of our interest, only the multicollinearity assumption was

checked. The binary logistic regression model met the multicollinearity assumptions, as examined by the variance inflation factors (VIFs) for each predictor variable. The VIFs indicated a low correlation among the predictors, indicating that there was no multicollinearity present in the model (mental account VIF = 1.06, purchase medium VIF = 1.02, maximum willingness to pay VIF = 1.06). Therefore, the predictors did not excessively overlap in their ability to explain the variance in the dependent variable. Standardized parameters were obtained by fitting the model on a standardized dataset version. 95% Confidence Intervals (CIs) and p-values were computed using a Wald z-distribution approximation.

The Hosmer and Lemeshow goodness of fit test resulted in a non-significant p-value ( $p = 0.14$ ), with 8 degrees of freedom. In terms of accuracy, the model correctly classified 64.66% of cases.

We fitted a logistic model (estimated using ML) to predict the willingness to pay (WTP) for a ticket. The model included the variables mental account, purchase medium and the maximum price willingness to pay (Maximum WTP) for a ticket (formula:  $WTP \sim \text{'Mental account'} + \text{'Purchase medium'} + \text{'Maximum WTP'}$ ). The model's explanatory power was moderate (Tjur's  $R^2 = 0.17$ ).

The model's explanatory power was moderate (Tjur's  $R^2 = 0.17$ ). The model's intercept, corresponding to mental account = bill, purchase medium = traditional and maximum price willing to pay = 1-10€, was estimated at -0.95 with 95% CI [-2.03, -.01],  $p = .06$ . Within this model, the effect of mental account [ticket] was statistically significant and negative,  $\beta = -1.12$ , 95% CI [-1.60, -0.66],  $p < .001$ : Participants were significantly less likely to exhibit a willingness to pay in the ticket condition compared to the bill condition. The odds ratio associated with the ticket loss was 0.32, indicating a significant 67% decrease in the odds of willingness to pay for each one-unit increase in mental account (ticket). Furthermore, the impact of the purchase medium [modern] was statistically significant and positive,  $\beta = 0.56$ ,



95% CI [0.11, 1.03],  $p = 0.02$ . The odds ratio associated with the modern purchase medium was 1.76, indicating a significant 76% increase in the odds of willingness to pay for each unit increase in purchase medium [modern]. The maximum price willingness to pay was operationalized as a factor with ten levels (1-10€, 11-20€, 21-30€, 31-40€, 41-50€, 51-60€, 61-70€, 71-80€, 81-90€, More than 90€). It was observed that the effects of the maximum price willingness to pay were significant and positive when participants reported they would have been willing to pay more than 31€ for a theater ticket (Table B8): Participants who reported a willingness to spend more than 31€ for a theater ticket in real life were more inclined to pay for a ticket after experiencing a loss of 40€ (either as a ticket or as bills) compared to those who expressed they would spend less than 31€ for a theater ticket in real life.

**Table B8**

*Coefficients of the participants' maximum willingness to pay (Maximum WTP) variable in the binary logistic regression*

<b>Maximum WTP level</b>	<b>Beta</b>	<b>95% CI</b>	<b>p-value</b>	<b>Odds ratio</b>
11-20€	0.15	-0.91, 1.32	0.78	1.17
21-30€	0.45	-0.61, 1.60	0.42	1.56
31-40€	1.62	0.56, 2.80	0.004	5.06
41-50€	1.81	0.72, 3.02	.002	6.13
51-60€	1.57	0.40, 2.83	.01	4.78
61-70€	1.52	0.17, 2.94	.03	4.56
71-80€	2.20	0.52, 4.06	.01	9.004

81-90€	1.42	-0.09, 2.99	.07	4.14
More than 90€	1.99	0.50, 3.64	.012	7.31

### Age groups reported attitudes in the bill x traditional condition

We computed the frequencies and proportions of participants answering yes or no to buying a theater ticket, also based on the age groups (14-24; 25-35; 36-46; 47-57; 58-86; 69-79) to evaluate whether the age could have played a role in the answers provided in the traditional x bill condition.

**Table B9**

*Number of participants willing and unwilling to pay for another theater ticket in the traditional purchase medium conditions*

Age groups	n		Ticket loss		Bill loss	
			Yes	No	Yes	No
<b>14-24</b>	<b>90</b>	Count	17	24	18	31
		% of group	41	59	37	63
<b>25-35</b>	<b>50</b>	Count	8	16	15	11
		% of group	33	67	58	42
<b>36-46</b>	<b>24</b>	Count	3	9	4	8
		% of group	25	75	33	67
<b>47-57</b>	<b>15</b>	Count	3	7	2	3
		% of group	30	70	40	60
<b>58-68</b>	<b>5</b>	Count	2	2	1	0
		% of group	50	50	100	0

<b>69-79</b>	<b>4</b>	Count	1	1	0	2
		% of group	50	50	0	100

*Note.*  $N = 188$ . Frequencies and proportions of participants answering yes or no to buying a theater ticket, in the traditional purchase medium condition and depending on the mental account condition (between subjects, ticket vs. bill). Participants are here categorized in age groups.

In table B9, we observe that when looking at the most numerous groups (“14-24”, “25-35”), the age group 14-24 reported in higher proportion (63%) to not be willing than to be willing (37%) to buy a theater ticket after losing 40€ bills. Differently, the age group 25-35 reported in higher proportion to be willing (58%) than to not be willing (42%) to buy a theater ticket after losing 40€ bills. It is difficult to draw conclusions about the other age groups due to the low numerosity. However, it should be still considered that also other age groups reported a higher willingness to not buy than to buy a theater ticket. This does not fully explain why the mental accounting effect was replicated with a lower effect size in the traditional purchase medium condition. Still, it suggests that the reported attitude of very young participants in our sample might have played a role in our results.

### **Willingness to pay and theater habits**

To evaluate whether the willingness to pay for a ticket changes based on individual preference for theater (“theater preference”) and on the frequency with which people usually go to theater (“theater frequency”), Table B10 shows the theater preference and frequency averages of people willing and unwilling to pay for a theater ticket.

**Table B10**

*Mean scores for theater preference, theater frequency, and willingness to pay for a ticket across different mental account conditions*

<b>Mental account</b>	<b>Purchase medium</b>	<b>Willingness to pay</b>	<b>Theater preference mean</b>	<b>Theater frequency mean</b>
Ticket	Traditional	Yes	140	44
		No	107	45
	Modern	Yes	132	55
		No	112	36
Bill	Traditional	Yes	123	62
		No	101	34
	Modern	Yes	117	44
		No	101	49

*Note.*  $N = 356$ . The reported means for theater preference are based on 356 observations, while the means for theater frequency are based on 353 observations due to missing data.

In table B10, we observe that theater frequency seems unrelated to participants willingness to pay in the experimental conditions. However, for theater preference, we observe that people who reported to be willing to pay for a theater ticket in the ticket condition reported higher theater preference on average than people who reported to not be willing to pay in the same experimental conditions. Interestingly, people who reported not being willing to pay for a theater ticket in the bill x traditional condition have the lowest average score in terms of theater preference and frequency of going to the theater compared to the other experimental conditions.