**Earnings**

**Table …: Coefficientsa**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | Model with Assurance Type | | | | Model with Level of Assurance | | | | | |
|  | B | t | Sig. | | B | | t | Sig. | | |
| (Constant) | .857 | 1.266 | .207 | | .896 | | 1.326 | 186 | | |
| AssurType | .043 | .770 | .442 | |  | |  |  | | |
| CompanySize | .204 | 3.511 | .001\*\*\* | | .207 | | 3.564 | .000\*\*\* | | |
| ProfitMargin | .136 | 2.213 | .028\*\* | | .132 | | 2.149 | .032\*\* | | |
| Leverage | -.017 | -.118 | .906 | | -.018 | | -.126 | .899 | | |
| SharePrice | .138 | 2.466 | .014\*\* | | .145 | | 2.619 | .009\*\*\* | | |
| AssuranceInd | .282 | 1.418 | .157 | | .263 | | 1.286 | .200 | | |
| AssurLevel |  |  |  | | .024 | | .739 | .461 | | |
| F-Statistic | 4.928 | | | | 4.919 | | | | | |
| R-Sq adj | .073 | | | | .073 | | | | | |
| a. Dependent Variable: Earnings | | | |  | |  | | |  |  | |

Key: \*\*\*-1%, \*\*-5% and \*-10% significance level

**Number of issued shares**

**Table …: Coefficientsa**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | Model with Assurance Type | | | Model with Level of Assurance | | | | | |
|  | B | t | Sig. | B | | t | | Sig. | |
| (Constant) | .402 | .571 | .568 | .235 | | .336 | | .737 | |
| CompanySize | .139 | 2.305 | .022\*\* | .138 | | 2.289 | | .023\*\* | |
| ProfitMargin | .173 | 2.717 | .007\*\*\* | .181 | | 2.847 | | .005\*\*\* | |
| Leverage | .033 | .219 | .827 | -.024 | | -.162 | | .871 | |
| SharePrice | -.023 | -.391 | .696 | -.054 | | -.946 | | .345 | |
| AssuranceInd | .485 | 2.349 | .019\*\* | .165 | | .781 | | .435 | |
| AssurType | -.211 | -3.658 | .000\*\*\* |  | |  | |  | |
| AssurLevel |  |  |  | .131 | | 3.936 | | .000\*\*\* | |
| F-Statistic | 5.344 | | | 5.717 | | | | | |
| R-Sq adj | .080 | | | .086 | | | | | |
| a. Dependent Variable: SharesIssued | | | | |  | |  | |  |

Key: \*\*\*-1%, \*\*-5% and \*-10% significance level

**Dividend yield**

**Table …: Coefficientsa**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | Model with Assurance Type | | | Model with Level of Assurance | | | | | |
|  | B | t | Sig. | B | | t | | Sig. | |
| (Constant) | 1.043 | 1.663 | .097\* | 1.055 | | 1.686 | | .093\* | |
| CompanySize | .113 | 2.102 | .036\*\* | .114 | | 2.122 | | .035\*\* | |
| ProfitMargin | .142 | 2.504 | .013\*\* | .141 | | 2.483 | | .014\*\* | |
| Leverage | -.266 | -2.000 | .046\*\* | -.267 | | -2.005 | | .046\*\* | |
| SharePrice | .162 | 3.136 | .002\*\*\* | .164 | | 3.215 | | .001\*\*\* | |
| AssuranceInd | -.012 | -.067 | .946 | -.021 | | -.111 | | .911 | |
| AssurType | .013 | .259 | .796 |  | |  | |  | |
| AssurLevel |  |  |  | .009 | | .302 | | .763 | |
| F-Statistic | 4.090 | | | 4.095 | | | | | |
| R-Sq adj | .058 | | | .058 | | | | | |
| a. Dependent Variable: DividendYield | | | | |  | |  | |  |

Key: \*\*\*-1%, \*\*-5% and \*-10% significance level